REPORT

ON THE

ADMINISTRATION OF THE OPIUM DEPARTMENT

OF THE

BOMBAY PRESIDENCY

FOR THE

REVENUE YEAR 1887-88.

WITH

APPENDICES.

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS

1889.

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No. 6792 of 1888.

From

A. C. TREVOR, Esquire, C. S.,
Acting Commissioner of Customs,
Salt, Opium and Ábkári;

To

J. NUGENT, Esquire, C. S.,
Chief Secretary to Government,
Revenue Department.

Bombay Custom House, 5th November 1888.

Sir,

INTRODUCTION.

I have the honour to submit the following report on the administration of the Opium Department of the Bombay Presidency for the revenue year 1887-88, ending 31st July 1888.

SYSTEM OF ADMINISTRATION.

2. As directed by the Government of India in their Resolution No. 4417, dated 23rd August 1887, Department of Finance and Commerce (Separate Revenue), the description of the system of administration followed in the several districts of the Presidency, given in the report for the year 1886-87, is reproduced below.

3. The bulk of the opium imported into Bombay is grown and manufactured in Native States in Málwa and Rájputána; and for its weighment and for the issue of the necessary passes, and the recovery of the pass-fees due thereon, Government have established scales and maintain offices at the following places in Central India and Rájputána, *viz.* Indore, Ujjain, Ratlam, Dhár, Jowra, Ajmere, Mándesar, Bhopál and Chitor. The five last-named scales were established at a comparatively recent date:—the Ajmere scales in 1877, the Jowra scales in April 1878, the Mándesar and Bhopál scales in 1879-80, and the Chitor scales in 1883-84. Opium scales were established temporarily at Ahmedabad in the latter part of 1857 to meet an emergency arising from the then disturbed state of the country. They have been maintained up to the present day, and are now utilized for the weighment and passing for export, to Bombay, of opium grown in the territory of His Highness the Gáikwár, and for the examination of opium imported from Dongarpur for consumption in Gujarát.

4. Opium passed at the Government scales is packed in chests, each containing 140¼ lbs., or in half chests containing each 70⅛ lbs. avoirdupois. The Railways provide the only routes by which opium can now be imported into Bombay.

5. Previous to 1878 the cultivation of the poppy plant was allowed in a few places in this Presidency, and it is well known that large quantities of untaxed opium were clandestinely imported from Málwa and Rájputána by various routes. The result was the almost total extinction of the revenue derivable from the local consumption of the drug. The subject engaged the attention of Government for many years, but nothing practical was done in the matter until 1878. A new Opium Act was then passed, and rules regulating the growth of the poppy plant, the manufacture, import, transport, possession, sale and export of opium were framed under it, and at the same time sundry reforms were instituted in the system of management.

INTRODUCTION.

SYSTEM OF ADMINISTRATION.

6. The manufacture of opium throughout the Presidency has been prohibited, and the importation of opium from Málwa has been restricted to certain specified routes. All consignments of opium imported into the Presidency are subjected on arrival to examination, and its transport from place to place is permitted only under official passes; the wholesale trade in the drug has been entirely separated from the retail trade, and the system of licensing retailers has been improved and altered so as to suit the varied requirements of different districts.

7. The right to retail opium in licensed shops is farmed on either (1) the minimum guaranteed vend system, or (2) the license-fee system. Under the former the licensee guarantees to sell a certain minimum quantity of duty-paid opium per mensem within the limits of the farm, while under the latter the licensee pays to Government a fixed amount for the privilege of sale, in addition to the duty on the opium actually issued to him from the Government depôts for vend at his shops. The farms are sold either by collectorates, tálukás, or shops. The minimum guaranteed vend system is at present in force in the Collectorates of Bombay, Ahmedabad, Kaira, Panch Maháls, Broach, Surat, Thána, Kolába, Násik, Ahmednagar, Poona, Sholápur and Sátára in the Presidency proper and throughout the Province of Sind; elsewhere the license-fee system prevails. The right to retail opium does not include the privilege of retailing chandul, madat or other preparations of opium. Separate licenses are granted for the sale of the latter on payment of license-fees.

8. Agreements have been taken from all Native Chiefs in the Presidency with a view to secure their co-operation in effectually stopping the contraband traffic in opium. Under these agreements—

(1) The cultivation of the poppy has been prohibited in all Native States, except Baroda.

(2) Baroda has been permitted to grow and manufacture opium under a State monopoly, for consumption in its own territory and for export to China. The State has undertaken to assimilate its opium retail system and selling prices to those for the time being in force in adjoining British districts, and to prevent the introduction of Baroda opium into British territory, and into the territories of adjoining Native States.

(3) All other Native States have been required to supply themselves with opium for domestic consumption either from some British depôt, by purchase wholesale in the Bombay market, or by direct importation from Málwa under regular passes, and to retail it to their subjects at prices not lower than the retail prices for the time being in force in British districts.

(4) All Native Chiefs are bound to exert themselves to prevent the introduction of untaxed opium into their territories.

(5) In return for the obligations undertaken, the States have been guaranteed the enjoyment of privileges as follows, for so long as they may faithfully carry out their agreements.

9. Baroda enjoys the whole of the revenue derivable under its State monopoly, and is, besides, allowed to import from Málwa, free of duty, whatever quantity of Málwa opium may be wanted for its home consumption. Cambay, Pálánpur, the Mahi Kántha and the Rewa Kántha States are allowed a remission of the whole of the British duty levied on opium consumed within their limits; Cutch and Káthiáwár are allowed a similar remission to the extent of one-third, the Sátára Jághirdárs of one-tenth, and all other States of one-fifth of the duty. Special compensation has also been granted in all cases in which any loss of opium revenue formerly enjoyed by the Chiefs was found to have been caused by the new arrangements.

10. The provisional sanction to the retention of the scales at Ahmedabad, referred to in paragraph 13 of last year's report, has been extended for a further period of six months, and no change has been made during the year under report either in the number or location of the other scales for the weighment of opium, or in the rates of opium duty or system of administration.

OPIUM IMPORTS.

STATISTICS.

Total exports from Agencies and duty realizations.

11. The following statement shows the number of chests weighed and passed at the scales for export to different parts of India, and the amount of duty levied thereon in 1886-87 and 1887-88. Particulars of exports from each Agency for a series of years are given in Appendix No. 1:—

For Export to	1886-87.		1887-88.	
	Chests.	Duty.	Chests.	Duty.
		Rs.		Rs.
Madras Presidency	511	3,57,700	506	3,54,200
Nizám's Territory	382	2,67,400	413	2,89,100
Hyderabad Assigned Districts ...	269½	1,88,650	256½	1,79,550
Mysore (Duty-free)	20	.....	10	.....
Coorg (do.)... ...	½	.....	1	.....
Bombay Presidency... ...	39,631	2,57,75,625	37,125	2,41,57,450
Do. (Duty-free) ...	121½	.....	151	.....
Total ...	40,935½	2,65,89,375	38,462½	2,49,80,300

Exports to places outside the Presidency.

12. The exports to places outside the Bombay Presidency, during the year under report, amounted to 1,186½ chests, and the duty realizations to Rs. 8,22,850, against 1,183 chests exported and Rs. 8,13,750 realized in 1886-87. As remarked in previous reports, these exports and realizations are not included in the accounts of this Presidency, and have only been incidentally mentioned in order to show the total amount of work done at the Opium Agencies connected with the Bombay Opium Department.

Exports from Agencies to Bombay and other places in the Presidency.

13. During the year under report 37,125 chests of opium were exported from the Agencies to Bombay and other places in this Presidency, on payment of duty, and 151 chests free of duty under special passes for consumption in Native States entitled to full remission. The duty-paid exports were less than those in the previous year by 2,506 chests, while the duty free removals exceeded those of the previous year by 29½ chests, the net decrease amounting to 2,476½ chests.

Exports from Ajmere Agency.

14. A small consignment of 14 chests was exported from the Ajmere Agency during the year under report. There were no exports from this Agency in either of the previous two years. This state of things is the consequence of a surcharge of Rs. 25 per chest levied on all opium passed from the Ajmere scales. The merchants now find it suits them better to take their opium to the nearest scales at Mándesar and pass it thence on payment of the lower rate of duty as Málwa opium.

Opium passed from Ahmedabad scales.

15. No Baroda opium was brought to the Ahmedabad scales during the year under report. 220½ chests were brought from Dungarpur, of which 195½ had paid duty, and the remaining 25 chests were imported under duty-free passes for consumption in the Native States in the Mahi Kántha and in the Pálanpur Superintendency. The importations during the previous year amounted to 29 chests only.

Exports from all other Agencies.

16. The exports from the Agencies at Mándesar and Jowra slightly increased during the year under report. At all the other Agencies in Malwa there was a considerable decrease, the largest having occurred at the Indore scales.

OPIUM IMPORTS.

STATISTICS.

Duty realizations on exports from scales.

17. The pass fee or duty payable on exports to places in the Bombay Presidency is levied at the scales in the form of Hundis drawn on the Bank of Bombay, which must be cashed before the consignee can obtain delivery. The amount thus levied shows a decrease in correspondence with the decrease in the exports of duty-paid opium. The number of chests exported from the scales to places in the Bombay Presidency at each rate of duty during the two years 1886-87 and 1887-88, and the value of the hundis drawn in respect of them are noted below—

	1886-87.		1887-88.	
	Chests.	Duty.	Chests.	Duty.
		Rs.		Rs.
At Rs. 700 per chest ...	309½	2,16,650	517	3,61,900
„ „ 675 „	...	.....	14	9,450
„ „ 650 „	39,321½	2,55,58,975	36,594	2,37,86,100
Total ...	39,631	2,57,75,625	37,125	2,41,57,450

Actual imports into Bombay and actual duty realizations.

18. The number of chests of duty-paid opium actually imported into the Presidency and the amount of duty actually realized by encashment of hundis and brought to account during the year under report were 38,716½ chests and Rs. 2,51,31,300. The difference between these figures and the statistics of exports from, and duty levied at, the scales, given in the preceding paragraph, is explained below :—

	Chests.	Duty. Rs.
Chests passed and duty levied at the scales in 1887-88.	37,125	2,41,57,450
Deduct—Number which had not arrived in Bombay before the close of the year including—		
(*a*) Chests on which duty was realized within the year ...	2	...
(*b*) Chests on which duty was not realized within the year ...	10	6,500
	37,113	2,41,50,950
Add—Chests passed at the scales in 1886-87 which arrived in Bombay in 1887-88 including—		
(*a*) Chests on which duty was realized in 1886-87	96½	...
(*b*) Chests on which duty was realized in 1887-88	1,507	9,80,350
Number of chests which actually arrived and duty actually realized in Bombay in 1887-88	38,716½	2,51,31,300

19. The following statement shows the number of opium chests passed and the amount of duty levied at the scales, and the number of chests which arrived and the amount of duty actually realized in Bombay, together with the amount of differential duty levied on opium sold in Bombay for home consumption in each of the two years 1886-87 and 1887-88. The annual averages of each period of three years ending respectively in 1879-80, 1882-83 and 1885-86 are also given for comparison :—

Years.	Chests cleared and duty levied at the Scales.			Chests arrived and duty realized in Bombay.				
	Number of Chests.		Amount of Duty levied.	Number of Chests.		Amount of Duty realized.	Amount of differential Duty realized.	Total amount of Duty realized.
	Duty paid.	Duty free.		Duty paid.	Duty free.			
			Rs.			Rs.	Rs.	Rs.
Annual average of three years ending 1879-80..	38,144	225½	2,53,97,138	38,232	225½	2,53,62,137½	..	2,53,62,137½
Ditto 1882-83..	36,339½	57½	2,47,73,096	36,158	57½	2,46,91,854	..	2,46,91,854
Ditto 1885-86..	40,746	87½	2,64,99,050	40,507	87½	2,63,10,867	59,010	2,63,69,877
In 1886-87..	39,631	121½	2,57,75,675	39,454	121½	2,57,08,550	64,975	2,57,73,525
„ 1887-88..	37,125	151	2,41,57,450	38,716½	151	2,51,31,300	52,421	2,51,83,721

20. The total number of chests which were actually imported into the Bombay Presidency during the year under report, including those passed free of duty, was thus 38,867½ against 39,575½ in 1886-87, showing a decrease of 708 chests. There is a decrease also in duty realizations amounting to Rs. 5,89,804.

21. Of the 38,867½ chests imported, 675 chests comprising the 151 chests imported free of duty by Native States, and 524 imported for home consumption on payment of duty at the rate of Rs. 700 per chest by opium farmers in British Districts and Native States entitled to partial or full remission of duty, were conveyed direct to their destination in the Native States and Collectorates concerned as noted in the margin.

Duty free.		*At Rs. 700 per chest.*	
Pálanpur	73½	Káthiáwár ...	222½
Mahi Kántha ...	43	Mahi Kántha ...	5
Rewa Kántha ...	19½	Rewa Kántha ...	7½
Cambay	15	Phaltan	1
		Ahmedabad ...	160½
Total ...	151	Kaira	59½
Add duty paid	524	Panch Mahals ...	9
		Broach	15
Total ...	675	Ahmednagar ...	32
		Poona	9
		Sholápur ...	3
		Total ...	524

22. The remaining 38,192½ chests including 10 chests of Dungarpur opium invoiced for home consumption at Rs. 700, the destination of which was afterwards changed, and which were exported to China, on refund of differential duty to the exporter, and the 14 chests noted in paragraph 14 as imported from Ajmere, were brought to Bombay and lodged in the Government Central Warehouse.

23. The Warehouse account for the year 1887-88 is given below :— Bombay Central Warehouse account.

	Chests.
Book balance on 31st July 1887	731
Add—Excess discovered on stock being taken on 1st August 1887—*vide* paragraph 25 of the Administration Report for the year 1886-87	21
Actual stock on 1st August 1887	752
Imported during the year under report ...	38,192½
Total Stock ...	38,944½
Exported to China	36,353
Exported to Zanzibar and other African ports ...	33
Exported to Cochin and Allepey	78
Exported to London	8
Exported to Muscat	½

OPIUM IMPORTS.
STATISTICS.

Sold for home consumption:

			Chests.	
(*a*)	To Native Chiefs of—			
	Cutch... ...	...	66	
	Káthiáwár ...	...	61½	
	Rewa Kántha ...	...	1½	
	Cambay ...	...	5	
	Dharampur ...	...	1	
				135
(*b*)	To Licensed Opium Vendors of—			
	Bombay ...	...	110½	
	Ahmedabad ...	...	58½	
	Kaira	...	45	
	Panch Mahâls ...	...	8	
	Broach ...	...	80	
	Surat	...	28	
	Thána... ...	...	11	
	Násik	...	41	
	Ahmednagar ...	...	47	
	Poona... ...	...	49½	
	Sholápur ...	...	42	
	Sátára ...	...	33	
	Kolába ...	...	4½	
				558
(*c*)	To Government for supply of depôts...	...	351	
(*d*)	To Government, being equivalent of 598 lbs. and 36 tolás of *touch* ...	...	7	
				1,051
		Total disposed of	...	37,523½
		Book balance on 31st July 1888	...	1,421
		Total	...	38,944½

24. On stock being taken at the end of the year 1887-88, the balance of opium actually found in the warehouse was 1,410 chests 112 lbs. 23 tolás and 60 grains, showing a deficiency of 10 chests 27 lbs. 16 tolas and 120 grains; the average loss and dryage per chest being 1 tola and 83 grains. The actual and book balances had never before so closely approximated. Last year the variation was 2 tolás and 174 grains and in the previous year it was 7 tolás and 68 grains per chest.

DISTRIBUTION.
Exports to China.

25. The number of chests above shown as exported to China is less than the corresponding number in 1886-87 by 1,485. The average numbers exported annually during each of the triennial periods ending 1879-80, 1882-83 and 1885-86 respectively are given in the margin.

Average of three years ending—		
1879-80...	Chests	39,325
1882-83...	„	35,071
1885-86...	„	38,918½

26. The decline observable is no doubt due to some extent to the increased consumption of the local produce, noticed in some of the Consular reports.* The effect of the Chefoo Convention, referred to in paragraph 28 of the report for the year 1886-87, has been to cause a rise in the prices of imported as compared with home-grown

* Report on the Trade of Amoy for 1887, page 5.
Do. on the Trade of Ssŭ-ch'-uan for 1887, page 4.
Do. on the Trade of Wenchow for 1887, page 3.
Do. on the Trade of Chinkiang for 1887, page 7.
Do. on the Trade of Ningpo for 1887, page 5.
Do. on the Trade of Chefoo for 1887, page 2.
Do. on the Trade of Newchwang for 1887, page 3.

opium. Moreover, owing to the insufficiency of the rainfall, both in the last and in this year, and the consequent partial failure of the crop in Málwa, the prices of Málwa opium have risen considerably since February 1888, and this circumstance also to some extent accounts for a limited demand for Málwa opium in the China markets.

DISTRIBUTION.

Exports to China.

27. The following statement shows the prices of one and two years' old opium ruling in the Bombay market in each month of the two years 1886-87 and 1887-88, contrasted with the prices quoted for similar opium in the principal China markets of Hongkong and Shanghai:—

Opium prices in China and Bombay.

	1886-87.						1887-88.					
	Bombay Market.		China Market.				Bombay Market.		China Market.			
			Hongkong.		Shanghai.				Hongkong.		Shanghai.	
	One year old.	Two years old.	One year old.	Two years old.	One year old.	Two years old.	One year old.	Two years old.	One year old.	Two years old.	One year old.	Two years old.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
August	1,168	1,222	1,172	1,224	1,236	1,298	1,171	1,218	1,184	1,256	1,298	1,263
September	1,167	1,212	1,172	1,233	1,216	1,294	1,166	1,199	1,173	1,227	1,183	1,248
October	1,170	1,199	1,149	1,192	1,201	1,264	1,176	1,214	1,194	1,252	1,190	1,247
November	1,152	1,183	1,177	1,234	1,206	1,258	1,163	1,196	1,171	1,246	1,175	1,231
December	1,133	1,175	1,175	1,220	1,186	1,252	1,177	1,217	1,186	1,233	1,199	1,244
January	1,131	1,177	1,178	1,245	1,186	1,234	1,190	1,242	1,203	1,256	1,236	1,279
February	1,115	1,174	1,168	1,226	1,160	1,226	1,259	1,307	1,276	1,332	1,270	1,317
March	1,148	1,230	1,158	1,255	1,170	1,261	1,224	1,270	1,240	1,295	1,251	1,289
April	1,174	1,214	1,157	1,277	1,210	1,255	1,218	1,286	1,238	1,307	1,251	1,306
May	1,175	1,223	1,176	1,237	1,212	1,277	1,216	1,276	1,260	1,321	1,251	1,320
June	1,188	1,242	1,176	1,246	1,207	1,282	1,232	1,291	1,280	1,336	1,275	1,363
July	1,177	1,230	1,193	1,270	1,210	1,275	1,234	1,280	1,268	1,328	1,253	1,329
Average ..	1,158	1,207	1,170	1,234	1,200	1,265	1,202	1,250	1,223	1,282	1,228	1,286

28. The exports to African ports amounted in 1887-88 to 33 chests as compared with 18½ chests exported in the previous year. A consignment of 8 chests was forwarded by one of the firms in Bombay, during the year under report, to London, whence it was transhipped to America, and half a chest was exported to Muscat. There were no exports to any other foreign country.

Exports to foreign countries.

29. Cochin and Allepey imported 78 chests from Bombay in 1887-88, as compared with 91 chests imported in the previous year.

To Cochin and Allepey.

30. The remaining 1,051 chests were sold for consumption in the Bombay Presidency as under:—

HOME CONSUMPTION.

Wholesale transactions.

(*a*) to Government, 358 chests for the supply of their depôts, from which opium is issued to Native States and to licensed retailers in British districts.

(*b*) to British opium farmers, 558 chests.

(*c*) to Native Chiefs, 135 chests.

These 1,051 chests are in addition to the 675 chests mentioned above, paragraph 21, as having been imported direct by British opium farmers and Native States without passing through the accounts of the Bombay Central Warehouse.

31. The year's stock for home consumption in British districts and Native States throughout the Bombay Presidency, except Baroda, thus amounted to 1,726 chests as compared with 1,736½ chests in the previous year. The State of Baroda consumes opium manufactured locally, the accounts for which are presented separately further on in this report.

32. The standard of weight adopted in retailing opium and in keeping the opium accounts at Government depôts, and those rendered by farmers and Native States throughout the Presidency, is pounds, tolás and grains, each pound being taken as equal to

DISTRIBUTION.

HOME CONSUMPTION.

40 tolás, and each tola as equal to 180 grains. The accounts submitted below are according to this standard.

Government stock and purchases.

33. As already stated, Government bought during the year under report, from the merchants in Bombay, 353 chests, the price paid for which amounted to Rs. 4,55,414. The weight of the opium brought to account was 48,374 lbs. In addition to this quantity, 27 lbs. were locally purchased for Rs. 262. The aggregate purchases during the year thus amounted to 48,401 lbs. at a cost of Rs. 4,55,676, or at an average rate of Rs. 9-6-8 per lb., as against the average price of Rs. 9-1-9 paid for purchases made during the previous year. The balance in the depôts at the commencement of the year was 37,694 lbs. valued at Rs. 3,45,269. The total stock for the year thus amounted to 86,095 lbs. of the aggregate value of Rs. 8,00,945, giving an average cost of Rs. 9-4-10 per lb. as against Rs. 9-2-2 per lb. in the previous year.

Government issue rate.

34. Opium was issued from the depôts at the uniform rate of Rs. 10 per lb. Cost price only was charged to Native States for whole and half chests indented for by them from the Collector of Land Revenue, Customs and Opium, Bombay.

Issues from Government depôts.

35. The issues from the Government depôts, during the year under report, amounted to 56,191 lbs., of which 33,681 lbs. were supplied to British licensed retailers, 282 to the Medical Storekeeper, and 22,228 lbs. were sold to Native Chiefs. The price realized for the opium amounted to Rs. 5,61,458, of which Rs. 56,493 were adjusted by credit to sale-proceeds and debit to "Refunds and Drawbacks" on account of remission of pass-fees in favour of the Native Chiefs to whom the opium was supplied. The prime cost of the opium sold was Rs. 5,18,317, so that a profit of Rs. 43,141 was made on the sales. From this profit should be deducted the value (Rs. 5,935) of 638 lbs. of opium written off as loss from dryage and wastage in the depôts, the charges amounting to Rs. 9,143 incurred on account of the transport of opium from Bombay to up-country depôts, and Rs. 2,081 on account of the maintenance of the Government depôts at Sádra in the Mahi Kántha, and at Pálanpur, from which opium is issued to Native Chiefs, free of duty, and from which no revenue is derived by Government. The net profit is thus reduced to Rs. 25,982.

Closing balance.

36. Deducting the issues and the loss by dryage above referred to from the opening balance and purchases there remained in stock in the Government depôts at the end of the year a balance of 29,267 lbs. of opium valued at Rs. 2,76,693.

RETAIL TRANSACTIONS.

BRITISH DISTRICTS.

Quantities placed on sale.

37. Turning now to the retail transactions of the year and commencing with British Districts, the total quantity of opium which was placed on sale at the shops, exclusive of certain unsold stocks taken over at the beginning of the year by the in-coming from the out-going licensees, which do not pass through the Government accounts, was as under:—

Issued from Government Depôts as per paragraph 35	Lbs.	33,681
Imported by licensees from Malwa, as per paragraph 21, chests 288	„	39,200
Purchased by licensees in Bombay market as per paragraph 23, chests 558 ...	„	75,950
Total ...	„	148,831

Quantities sold.

38. The quantities which actually passed into consumption during the year under report in each British district are shown in the subjoined table, in contrast with the *licit* sales

in the year 1886-87, and the average for each of the three triennial periods ending respectively in 1879-80, 1882-83 and 1885-86 :—

Names of Districts.	Annual average of three years ending			1886-87.	1887-88.
	1879-80.	1882-83.	1885-86.		
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Bombay	7,112	11,086	13,225	17,088	16,903
Ahmedabad	8,452	20,244	25,800	26,687	25,541
Kaira	3,695	10,376	11,929	16,310	12,374
Panch Mahâls	1,068	2,854	2,690	2,251	2,471
Broach	3,186	9,713	12,533	11,799	12,054
Surat	1,545	3,520	4,068	3,975	4,335
Thâna	595	1,330	1,554	1,764	1,496
Khándesh	1,352	5,860	10,372	11,301	11,872
Násik	1,754	2,525	5,317	5,684	5,640
Ahmednagar	1,052	3,191	7,772	10,565	10,414
Poona	1,044	6,066	8,964	11,104	9,509
Sholápur	659	2,649	6,767	8,777	6,366
Sátára	756	1,269	3,004	4,248	4,558
Belgaum	547	712	903	843	768
Dhárwár	269	378	571	604	686
Bijápur	114	215	342	388	444
Kánara	124	108	151	192	163
Ratnágiri	184	173	199	218	207
Kolába	219	302	558	607	676
Karáchi	2,036	2,514	3,911	4,803	3,358
Hyderabad	5,534	5,790	7,170	9,137	10,032
Shikárpur	1,210	1,749	2,439	2,019	2,459
Aden	249	254	216	222	203
Total ...	42,756	92,878	1,30,365	1,50,657	1,42,527

The figures above given are inclusive of 6,725 lbs. used for the preparation of chandul and madat. The quantities used for the same purpose in 1886-87 and 1885-86 were 6,761 lbs. and 3,885 lbs. respectively. The total sales, amounting to 142,527 lbs., were less than those of the previous year by 8,130 lbs. They were lower also as compared with 1885-86, but are larger than in any previous year.

39. The actual sales, exclusive of quantities used for chandul and madat, in the 16 districts in which, as stated above paragraph 7, the farms are sold on the minimum guaranteed vend system are compared below with the quantities guaranteed in each case, and with the corresponding figures for the preceding three years.

District.	1884-85.		1885-86.		1886-87.		1887-88.	
	Minimum guaranteed vend.	Actual sales.	Minimum guaranteed vend.	Actual sales.	Minimum guaranteed vend.	Actual sales.	Minimum guaranteed vend.	Actual Sales.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	8,820	9,025	11,160	11,290	12,960	12,854	16,200	13,130
Ahmedabad ...	26,521	25,632	26,521	27,629	26,521	26,596	27,744	25,478
Kaira	13,467	10,994	13,467	13,136	13,467	16,310	14,700	12,374
Panch Mahâls ...	2,715	2,766	2,826	2,596	2,252	2,251	2,655	2,471
Broach	12,401	12,204	12,401	13,382	12,401	11,686	12,492	11,959
Surat	4,368	3,417	4,524	4,158	4,524	3,880	4,524	4,287
Thâna	1,550	1,217	1,551	1,560	1,701	1,699	1,800	1,425
Násik	7,212	5,832	7,212	5,484	7,212	5,647	6,972	5,594
Ahmednagar ...	10,392	7,575	10,392	8,851	10,392	10,542	10,392	10,379
Poona	12,684	8,838	12,684	9,061	12,684	11,077	11,232	9,374
Sholápur	7,992	6,826	7,992	7,611	7,992	8,661	8,232	6,238
Sátára	3,501	2,736	3,803	3,446	4,151	4,152	4,511	4,502
Kolába	691	666	710	612	600	592	600	660
Karáchi	5,895	3,313	6,154	4,517	5,200	4,658	5,292	3,289
Hyderabad	9,701	7,067	10,287	8,180	10,631	9,082	11,225	10,000
Shikárpur*	3,940	2,084	4,106	2,486	*2,845	1,847	4,550	2,116

*Departmental sales were made in the tálukás of Sukkur, Rohri and Ghotki.

DISTRIBUTION.
HOME CONSUMPTION.
BRITISH DISTRICTS.
Fluctuations in sales.

40. In Bombay the farm was sold annually up to the end of last year, and the actual sales approximated closely to the vend guaranteed. From the year under report, the farm was given for three years on a largely increased guarantee, in consideration of the advantage a longer tenure would give the farmer in keeping down illicit sales. The result for the first year has been a small increase in the local sales, which, however, are still considerably below the guaranteed amount. From certain cases detected and prosecuted towards the end of the year, there seems reason to suppose that a good deal of the duty-paid opium declared as sold in Thána, and in Poona, Sholápur and Násik, was surreptitiously sent to Bombay and disposed of there, which would account to some extent for the licit sales at the Bombay shops falling short of the estimate. It will be noticed that whereas the sales of raw opium, according to the last table, shew an increase, the total sales given in that subjoined to paragraph 38 shew a considerable decline as compared with last year. The difference is attributable to the smaller quantity applied in Bombay to the manufacture of Chandul and Madat.

41. In the seven districts entered in the margin, the farms have been sold triennially, the year under report being the first of a new farm. Except in Ahmedabad and Broach the late farmers were considerably in arrears with their guarantees, and at the end of 1885-86 appear to have made special efforts to recover their lost ground during 1886-87. The decline in the sales during the year under report as compared with that year is no doubt attributable, in the 5 districts so circumstanced, partly to these efforts, as well as to the difficulties which attended the commencement of operations by the new farmers, where the farm changed hands. In the case of Poona, where the deficiency even at the end of 1886-87 was very large, the guaranteed vend under the new contract was considerably reduced. In the course of the year it was discovered that the farmer was removing opium for sale beyond the limits of his farm and the contract was cancelled. The shops had to be managed departmentally for some months, and the fact that the sales fell short even of the reduced guarantee is no doubt due to the interruption in the business so caused.

Ahmedabad.	Násik.
Kaira.	Ahmednagar.
Broach.	Poona.
Sholápur.	

42. The Broach and Ahmedabad farmers commenced the year 1886-87 with a considerable margin of sales already effected in excess of their guarantees, and were under no temptation to push their business specially in that year, which may accordingly be regarded as normal. As compared with it, the sales during the year under report show a small increase in Broach, where, it may be observed, the farm did not change hands. In Ahmedabad there is a considerable decline notwithstanding that the guarantee is higher by 1,223 lbs. than under the late farm. I am inclined to connect this decline with the discovery during the year under report of an extensive system of smuggling from Rajputana, in which there is reason to believe that one of the farmer's sub-contractors, if not the farmer himself, was implicated, and the disorganization resulting from the death of the farmer last January.

43. In Surat the farm was re-sold for three years from the 1st August 1885. The year under report was the last of the old triennial farm. The farmer had arrears to make up and the increase in the sales as compared with 1886-87 is probably attributable to this circumstance.

44. In the remaining districts shown in the table the right of sale has hitherto been farmed annually, in Sind by tálukas, and elsewhere by districts. In five there has been an increase, and in three a decrease as noted in the margin. The increase in the case of Hyderabad and the decrease in the case of Sholápur and Karáchi are very marked, and special report regarding them has been called for.

	Lbs.
Increase.	
Panch Máháls ...	220
Kolába	68
Sátára	350
Hyderabad ...	918
Shikárpur... ...	269
Decrease.	
Thána	274
Sholápur	2,423
Karáchi	1,369

45. Before quitting the subject of sales in districts where the minimum guaranteed vend system is in force, it may be as well to explain, with reference to the circumstance that the vend guaranteed shews a general tendency to increase, even in districts where it is already considerably in excess of actual sales, that the margin of profit between the cost of the opium wholesale to the farmers and the retail price at which it is sold to the public is considerable, and that bidders have come to take the amount they can afford to pay out of profits in the shape of penalty duty, without losing on the whole, into calculation in making their offers. In other words, the penalty duty they calculate on having to make good, represents the amount they are willing to pay for the exclusive privilege of vend. When the system was first started it was not intended that anything should be paid for the privilege of vend. The object with which it was introduced was to ascertain, by means of competition so regulated as to ensure that the competitors would not resort to illicit sales, the natural level of consumption. When competitors begin to guarantee, for the sake of securing the privilege of sale, a larger vend than they have any expectation of realizing, it is a sign that this object has been attained, and that further competition should be discouraged as constituting a temptation to stimulate consumption in excess of the natural demand. This consideration, with the approval of Government, will be borne in mind in future sales of the right of vend in districts to which it applies. Where, as in most of the Gujárat Districts, smuggling is rife, and the facilities for it are great, it will of course be some time yet before the form of competition described can be dispensed with.

46. There remain to be noticed the districts named in the margin out of those enumerated in the table subjoined to paragraph 38. In these the license fee system is in force. Except in Khándesh, where there has been an increase of 571 lbs., the sales are comparatively insignificant, and the fluctuations call for no special remark.

Khándesh. | Bijápur.
Belgaum. | Kanára.
Dhárwár. | Ratnágiri.
Aden.

47. In considering the transactions in the Native States under the Bombay Presidency, it will be most convenient to begin with those whose supplies are obtained through the British Government, and have been included in the total Government stock receipts accounted for above, paragraph 30, leaving Baroda, which grows its own opium both for export and for home consumption, to be dealt with separately.

48. The total quantities indented for by Native States, other than Baroda, during the year under report, according to the figures given in paragraphs 21, 23 and 35, are shown below together with the corresponding totals for 1885-86 and 1886-87 :—

DISTRIBUTION.

HOME CONSUMPTION

NATIVE STATES.

Name of State or Political Agency.	From Malwa.				From Bombay.				From Government Local Depôts.	Total, 1887-88	Corresponding Total for	
	Imported free of duty.		Imported on payment of duty subject to claim for refund.		Purchased in the Market.		Issued from the Government Main Depôt.				1885-86.	1886-87.
	Chests.	Lbs.	Chests.	Lbs.	Chests.	Lbs.	Chests.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Cutch	..	..	..	..	66	8,984	..	..	..	8,984	9,936	9,256
Káthiáwár	..	..	222½	30,285	61½	8,371	..	..	12,861	51,517	41,842	47,054
Pálanpur	73½	10,004	..	..	..	..	..	..	3,899	13,903	11,027	12,026
Mahi Kántha	43	5,853	5	681	..	..	4½	613	2,413	9,560	7,441	9,562
Rewa Kántha	19½	2,654	7½	1,022	1½	204	..	..	..	3,880	3,811	3,821
Cambay	15	2,042	..	..	5	680	..	..	..	2,722	2,858	2,858
All other States	..	..	1	136	1	136	2½	340	2,102	2,714	2,314	2,313
Total, 1887-88 ..	151	20,553	236	32,124	135	18,375	7	953	21,275	93,280	79,229	86,890
Corresponding totals for .. 1885-86.	113½	15,448	89½	12,182	204½	271,834	2½	340	23,425	79,229	..	..
Corresponding totals for .. 1886-87.	121½	16,538	162	22,050	175½	23,888	3	408	24,006	86,890	..	..

Quantities sold.

49. The information available as to the quantities sold out of these stocks is furnished in the accounts rendered by the Darbárs concerned, and these I present below, premising that any differences between the quantities indented for as shown above and those actually credited in the accounts are due to the circumstance that purchases made at the end of one year sometimes do not appear in the Darbár accounts till after the beginning of the next.

Cutch opium accounts.

50. The licit sales in Cutch, as exhibited in the subjoined abstract, have decreased by 214 lbs. as compared with 1886-87, and are lower than in any year since 1882-83 :—

	Average of three years ending 1885-86.	1886-87.	1887-88.
	Lbs.	Lbs.	Lbs.
Stock on hand at the beginning of the year	2,338	2,747	3,072
Imported during the year	10,407	9,520	9,240
Confiscated opium	53	238	82
Total Stock ...	12,798	12,505	12,394
Issued to licensed retailers and used for private consumption of the Darbár ...	10,121	9,110	8,896
Dryage	270	323	385
Stock on hand at the end of the year...	2,407	3,072	3,113
Total ...	12,798	12,505	12,394

There is reason to fear that smuggling of opium into Cutch is still largely carried on and that the licit consumption is thereby affected. A few large seizures have been made during the last three years, but increased watchfulness on the part of the Darbár Preventive Officers and Police would appear to be necessary.

51. The accounts furnished by the States and Chiefs in Káthiáwár are summarized below :—

	Annual average of three years ending 1885-86.	1886-87.	1887-88.
	Lbs.	Lbs.	Lbs.
Stock on hand at the beginning of the year	16,332	10,716	9,090
Imported by direct purchase in Bombay and Málwa	28,137	33,075	38,247
Purchased from Rájkot Depôt	11,486	14,115	12,862
Confiscated opium	201	247	328
Excess found in stock on re-weighment ...	3	8	6
Total Stock ...	56,159	58,161	60,533
Sold to public or licensed retailers and used for private consumption of the Darbár ...	41,018	48,607	49,805
Loss from dryage	478	464	338
Stock on hand at the end of the year ...	14,663	9,090	10,390
Total of Sales, Loss and Balance ...	56,159	58,161	60,533

52. The following statement shows the licit sales during the same period in each of the main divisions of Káthiáwár :—

Licit sales in each main division of Káthiáwár.

Names of Divisions.	Annual average of three years ending 1885-86.	1886-87.	1887-88.
	Lbs.	Lbs.	Lbs.
Jhálávád	5,221	6,081	7,957
Sorath	11,375	15,684	14,720
Hálár	13,937	16,093	16,290
Gohelvád	10,485	10,749	10,838
Total ...	41,018	48,607	49,805

53. There is an improvement everywhere except in Sorath. Jhálávád in particular shows the large increase of 1,876 lbs., which seems to indicate that the reorganization of the Northern Frontier Preventive Line has commenced to show good results, and that the smuggling of opium from Málwa and Rájputána into that division is now to some extent held in check. The licit consumption of opium per head of population is, however, still behind that recorded in the adjoining British and Káthiáwár districts. The increase in the Hálár and Gohelvád divisions is not large and may be ascribed to ordinary causes. The decrease in Sorath is considerable, but the sales are still higher than in any year previous to 1886-87.

54. The accounts of opium transactions in Pálanpur, the Mahi Kántha, the Rewa Kántha and Cambay, as furnished by the Chiefs concerned, are summarized together below:—

Pálanpur, Mahi Kántha, Rewa Kántha and Cambay.

DISTRIBUTION.

IOME CONSUMPTION.

NATIVE STATES.

Pálanpur, Mahi Kántha, Rewa Kántha and Cambay.

Names of States.	Opening Stock.	Imported and locally purchased.	Total Stock.	Sold and consumed.	Loss from dryage.	Closing Stock.
Pálanpur.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Annual average of three years ending 1885-86 ...	1,450	9,473	10,923	9,222	127	1,574
In 1886-87 ...	1,847	13,495	15,342	14,319	228	795
„ 1887-88 ...	795	13,907	14,702	11,050	175	3,477
Mahi Kántha.						
Annual average of three years ending 1885-86 ...	1,565	8,377	9,942	8,298	148	1,496
In 1886-87 ...	1,384	9,657	11,041	10,048	143	850
„ 1887-88 ...	850	9,704	10,554	8,985	114	1,455
Rewa Kántha.						
Annual average of three years ending 1885-86 ...	1,806	4,467	6,273	4,399	562	1,312
In 1886-87 ...	894	5,078	5,972	4,162	190	1,620
„ 1887-88 ...	1,620	4,352	5,972	4,353	217	1,402
Cambay.						
Annual average of three years ending 1885-86 ...	101	2,967	3,068	2,968	...	100
In 1886-87 ...	86	2,847	2,933	2,847	...	86
„ 1887-88 ...	86	3,273	3,359	3,138	...	221

Quantities sold.

55. The licit sales in the States under the Pálanpur Superintendency and in the Mahi Kántha decreased during the year under report to the extent of 3,269 lbs. and 1,063 lbs. respectively, while those in the States in the Rewa Kántha and in Cambay slightly increased. The decrease in Pálanpur and the Mahi Kántha is very large and cannot be attributed to ordinary causes. The Political Agents have been asked to enquire into the matter.

56. The remaining States other than Baroda obtain their supplies from the nearest British Depôt or from the Central Depôt at Bombay. The consumption is small and for the most part they submit no detailed accounts. With one or two exceptions the quantities supplied during the year, which are given below, represent the licit consumption sufficiently accurately for practical purposes :—

Name of State.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Dharampor	166	161	185	307	166
Bánsda	150	90	120	80	100
Sachín	48	32	32	32	35
Jawhár	12	10	8	8	10
Surgána	...	...	1	1	...
Akalkot	133	119	134	163	184
Bhor	143	220	276	284	341
Phaltan	150	126	190	98	364
Jath	16	17	23	38	57
Aundh	120	107	134	97	114
Sávantvádi	...	68	68	...	68
Kolhápur	272	292	272	272	136
Sángli	332	210	338	330	430
Miraj (Senior)	130	134	127	176	189
Do. (Junior)	62	39	61	53	63
Kurandvád (Senior)	62	75	84	38	75
Do. (Junior)		14	52	41	61
Jamkhandi	52	38	64	62	84
Mudhol	20	34	41	47	60
Rámdurg	15	15	18	27	20
Savanúr	20	17	18	22	21
Janjira	...	136	68	136	136
Total ...	1,903	1,963	2,314	2,313	2,714

DISTRIBUTION.

HOME CONSUMPTION.

NATIVE STATES.

The exceptions referred to are Dharampor and Phaltan, the former of which purchased 2 whole chests in the Bombay market in 1886-87, while the latter imported a chest from Málwa in 1887-88. These purchases represent in each case a good deal more than a year's supply, and account for the excess in the case of Phaltan and the deficiency in the case of Dharampor in this year's figures as compared with last.

Baroda.

57. This completes the distribution of the opium which has passed through the Government accounts, and I now turn to the figures of production and consumption in the Baroda State, which are given below:—

	Average of three years ending 1885-86.	1886-87.	1887-88.
	Acres.	Acres.	Acres.
Area under poppy cultivation	2,398	2,554	3,668
Poppy Juice.	Lbs.	Lbs.	Lbs.
Stock on hand at the beginning of the year	109,412	104,292	45,511
Purchased during the year	38,491	32,252	37,628
	147,903	136,544	83,139
Utilized in the manufacture of opium ...	108,566	91,033	41,335
Stock on hand at the end of the year ...	39,337	45,511	41,804
Production and Purchase of Opium.			
Stock on hand at the beginning of the year	345,562	237,798	186,725
Manufactured from juice	90,556	91,033	28,325
Confiscated opium	86	150	14
Returned by licensed vendors	5	...	...
Total Stock ...	436,209	328,981	215,064
Disposal of Opium.			
Exported to Bombay *vid* Ahmedabad ...	43,353	81,054	...
Issued to licensed retailers	61,979	60,501	59,747
Total ...	105,332	141,555	59,747
Loss from dryage, &c....	16,953	701	4,729
Stock on hand at the end of the year ...	313,924	186,725	150,588
Total of Exports and Sales, Loss and Balance.	436,209	328,981	215,064

Wholesale transactions.

58. As stated in paragraph 52 of the report for the year 1886-87, the cultivation of the poppy was resumed by the Baroda Government in the year 1885-86, when 6,294 acres of land were

DISTRIBUTION.

HOME CONSUMPTION.

NATIVE STATES.

sown. Owing to accumulation of stocks the area was reduced in 1886-87 to 2,554 acres. In the year under report it was again increased to 3,668 acres. Exports to Bombay *viâ* the Ahmedabad scales, which in 1886-87 had amounted to 81,084 lbs., were stopped, and at the close of the year there was a stock on hand at His Highness the Gáekwár's warehouse of 150,588 lbs. or about 1,075½ chests.

Home consumption in Baroda territory.

59. The quantities which passed into consumption in each of the main divisions of His Highness the Gáekwár's dominions in each of the last two years and the average annual sales for the three years ending 1885-86 are shown in the subjoined table :—

Names of Divisions.	Annual average of three years ending 1885-86.	1886-87.	1887-88.
	Lbs.	Lbs.	Lbs.
Navsári	2,687	2,999	3,077
Baroda	28,340	27,817	27,777
Kadi	19,832	18,500	18,965
Amreli	10,938	11,294	10,173
Total ...	61,797	60,610	59,992

The licit sales in the Navsári and Kadi Divisions exceeded those of the previous year by 78 lbs. and 465 lbs. respectively, or at the rate of $\frac{1}{10}$th of a tola per head of population. In the Baroda and Amreli divisions they fell off. The decrease in the case of Baroda was insignificant in proportion to the population. In the Amreli Division, it amounted to 1,121 lbs., and is probably due to the arrangements made with the Government of His Highness the Gáekwár, which came into force on 1st August 1887 as described in paragraph 12 of the report for the year 1886-87, whereby the licensed retailers of opium in the British districts and in the several Native States in Gujarát are bound to retail opium at a rate not less than Re. 1-4-0 per lb. in advance of the British Government issue rate for the time being in force. The object of this arrangement was to meet the complaints of the licensed retailers of the Native States in Káthiáwár adjoining the Amreli Division that they were under-sold by the Gáekwári retailers. The remarkably high percentage of consumption shown by the returns for the Amreli division, as compared with adjoining territory, leaves no doubt but that these complaints were well founded and that large quantities of opium sold in Amreli must find their way into adjacent Káthiáwár villages. The decline above noticed is a sign that the object in view has been partly attained. But as will be seen from the table given in the next paragraph the percentage in Amreli is still disproportionately high and the subject will be fully discussed in the report called for by Government in Resolution No. $\frac{3961}{64 \text{ Confl.}}$ dated 30th June 1887, to be submitted at the end of the current year.

Rate of licit consumption in British and Foreign Gujarát.

60. I subjoin as usual a table showing the yearly rate of licit consumption per head of population from 1880-81 to the year under report inclusive in each British district in Gujarát, in each main division of His Highness the Gáekwár's dominions and of the Province of Káthiáwár and in the Native States of Cutch, Pálanpur, the Mahi Kántha, the Rewa Kántha and Cambay, these being the parts of the Presidency in which opium is largely consumed :—

DISTRIBUTION.

HOME CONSUMPTION.

Rate of licit consumption.

Names of Districts and States.	Population.	Rate of Licit Opium consumption per Head of Population in Tolás.							
		1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
British Gujarát—									
Ahmedabad	856,324	·96	·82	1·05	1·11	1·20	1·30	1·24	1·19
Kaira	804,800	·50	·46	·58	·58	·54	·65	·81	·62
Panch Mahals	255,479	·58	·43	·31	·43	·43	·41	·35	·39
Broach	326,930	1·29	1·08	1·38	1·43	1·51	1·75	1·44	1·47
Surat	765,330	·17	·18	·19	·20	·19	·25	·20	·23
Baroda Territory—									
Navsári	287,549	·22	·24	·28	·35	·36	·40	·42	·43
Baroda	756,807	·55	·95	1·14	1·47	1·52	1·49	1·47	1·47
Kadi	988,487	·18	·33	·50	·71	·90	·79	·76	·77
Amreli	147,468	·88	2·05	3·12	3·38	2·45	3·05	3·06	2·75
Káthiáwár—									
Jhálávád	439,629	·30	·30	·36	·44	·51	·46	·55	·72
Sorath	639,780	·58	·53	·50	·47	·76	·89	·98	·92
Hálár	684,327	·60	·63	·63	·66	·80	·97	·94	·95
Golhelvád	580,163	·66	·62	·45	·58	·77	·80	·74	·75
Cutch State	512,084	·59	·66	·66	·76	·77	·83	·71	·69
Pálanpur States	576,478	·53	·52	·54	·53	·54	·85	·99	·70
Mahi Kántha	517,485	·59	·69	·56	·63	·54	·74	·78	·69
Rewa Kántha	543,452	·44	·35	·32	·34	·31	·31	·30	·32
Cambay	86,074	1·22	1·41	1·27	1·38	1·34	1·40	1·32	1·55

The causes of the fluctuations apparent in this year's rates as compared with last have already been noticed in discussing the licit consumption in the districts and States concerned.

REALIZATIONS.

IMPERIAL.

Deductions for duty on home consumption.

61. I now proceed to sum up the financial results of the year's administration. It has been shown in paragraph 18 above that the duty on opium realized and brought to account during the year under report amounted to Rs. 2,51,31,300. Of this sum Rs. 11,02,371-2-7 represent the duty on excised opium bought or imported for home consumption on account of Government, by British licensed vendors and by Native Chiefs, as shown below:—

	Rs.
524 chests imported on payment of duty at Rs. 700 per chest	3,66,800
1,051 chests imported on payment of duty at Rs. 650 per chest	6,83,150
Differential duty at Rs. 50 per chest on the last item *minus* 358 lbs. 35 tolas, being the difference between the reputed number of chests (7) charged off in the accounts on account of opium *touch* purchased by Government and the actual quantity (593 lbs. and 36 tolas) for which price was paid	52,421
Total ...	11,02,371

Net Imperial duty.

62. This sum of Rs. 11,02,371 has been transferred in the accounts to the Provincial head, leaving Rs. 2,40,81,350 of the duty realizations under Imperial. The other items of Imperial opium revenue are (1) realizations on account of transhipment fees (Rs. 7,002), (2) warehouse rent (Rs. 18,660), and (3) interest (Re. 1).

Comparison with previous years.

63. These items are compared below with the corresponding items for the previous year, and with the average realizations for each of the periods of three years ending respectively in 1879-80, 1882-83 and 1885-86:—

REALIZATIONS.

IMPERIAL.

Items.	Annual Average of 3 years ending 1879-80.	Annual Average of 3 years ending 1882-83.	Annual Average of 3 years ending 1885-86.	1886-87.	1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opium duty	2,53,68,115	2,47,73,820	2,63,69,877	2,57,73,525	2,51,83,721
Deduct— Duty on opium sold for home consumption	2,68,824	8,26,382	9,88,448	11,30,250	11,02,37
Net Opium Duty ...	2,50,99,291	2,39,47,438	2,53,81,429	2,46,43,275	2,40,81,350
Transhipment fee ...	1,945	2,608	16,048	14,378	7,002
Interest	267	102	30	10	1
Miscellaneous receipts.	88	93	6,052	18,660	18,660
Total Imperial Receipts.	2,51,01,586	2,39,40,241	2,54,03,559	2,46,76,323	2,41,07,013
Less Refunds ...	....	734	61	6,664	.....
Net Receipts ...	2,51,01,586	2,39,49,507	2,54,03,498	2,46,69,659	2,41,07,013

The total Imperial receipts for the year under report amounted to Rs. 2,41,07,013, being less than those of the previous year by Rs. 5,62,646. Speaking generally, the decrease is due to the smaller importations of opium from Málwa into Bombay for export to China noticed above, paras. 25 and 26.

Transhipment fees.

64. The decline in the item of transhipment fees amounting to Rs. 7,376 is due to a decrease in the quantity of Persian opium exported to China *vid* Bombay and there transhipped under the rules laid down in Government Notification No. 221A, dated 10th January 1883. The total number of chests transhipped in the Bombay Harbour in 1887-88 was 3,472 against 6,093½ in 1886-87. Of these, 1,866½ chests had already paid fees at Karáchi and were entitled to re-transhipment at Bombay without further payment. The corresponding number last year was 2,795½ chests. Of the remaining 1,605½ chests which paid fees in Bombay, 580 were charged at the rate of Rs. 5 and 1,025½ at the rate of Rs. 4 per chest.

65. The sum of Rs. 18,660 shown as miscellaneous receipts against this year and last represents the recoveries made on account of rent for the compartments and testing rooms let to merchants in the Government Central Opium Warehouse established at Bombay in 1885-86. The item of interest is insignificant and there were no refunds in the year under report.

PROVINCIAL.

Drawback allowed to Native Chiefs.

66. Of the Rs. 11,02,371 noted above as transferred to Provincial revenue, Rs. 3,74,013 are on account of opium imported or bought by Native States or Chiefs, and out of this item Rs. 1,54,906-15-8 have been or will be refunded to those States or Chiefs who are entitled under the terms of their agreements to remission in full or in part of the pass-fee on opium consumed in their territory, as shown in the subjoined table :—

Name of State.	Quantity of Duty-paid Opium bought.	Amount of Duty levied at Rs. 700 per Chest.	Duty refundable.		Net Duty to be retained by Government.	
			Rate.	Amount.	Rate.	Amount.
	Lbs.	Rs. a. p.		Rs. a. p.		Rs. a. p.
Cutch	8,984	46,200 0 0	One-third ..	15,400 0 0	Two-thirds ..	30,800 0 0
Kathiáwár	51,517	2,64,942 4 7	Do. ..	88,314 1 6	Do. ...	1,76,628 3 1
Pálanpur	3,899	20,052 0 0	Full ..	20,052 0 0	....	....
Mahi Kántha ..	3,707	19,059 8 7	Do. ..	19,059 8 7	....	....
Rewa Kántha ..	1,226	6,100 0 0	Do. ..	6,300 0 0	....	....
Cambay	680	3,500 0 0	Do. ..	3,500 0 0	....	....
Sátára Jághirs ..	876	4,505 8 7	One-tenth ..	450 8 10	Nine-tenths ..	4,054 15 9
All other States ..	1,838	9,454 0 0	One-fifth ..	1,890 12 9	Four-fifths ..	7,563 3 3
Total ..	72,727	3,74,013 5 9	....	1,54,966 15 8	....	2,19,046 6 1

67. The balance of Rs. 11,02,371, after deducting the duty on opium bought for Native States, amounts to Rs. 7,28,358. This sum represents the duty on opium imported or purchased for consumption in British territory during the year under report. These figures, though they correctly represent the amount credited during the revenue year as an asset of Provincial revenue in the financial accounts in respect of duty on opium consumed in British territory, do not of course correspond exactly with the duty, calculated at Rs. 700 per chest on the quantities actually sold at the shops during the same period, which forms the basis of the revenue returns. The difference between the two sets of figures represents roughly the extent to which the opening balances of opium in hand at the Government central and district depôts and at the shops have been increased or diminished by the year's transactions.

Details of duty according to Revenue Returns.

68. The duty on the actual sales according to the revenue returns for each district for the last three years is given below, the financial figures being added below the totals for the sake of comparison :—

Names of Districts.	Opium Duty realized in		
	1885-86.	1886-87.	1887-88.
	Rs.	Rs.	Rs.
Bombay	79,879	87,883	86,932
Ahmedabad	1,42,884	1,37,247	1,31,356
Kaira	67,557	83,880	63,636
Panch Mahâls...	13,351	11,577	12,710
Broach	69,465	60,679	61,989
Surat	24,135	20,442	22,293
Thana	8,681	9,075	7,694
Násik	28,581	29,232	29,004
Khándesh	57,837	58,119	61,054
Ahmednagar	45,705	54,332	53,557
Poona	48,250	57,108	48,905
Sholápur	41,863	45,139	23,441
Sátára	20,713	21,844	32,738
Belgaum	6,535	4,338	3,949
Dhárwár	3,397	3,104	3,530
Bijápur	1,944	1,997	2,383
Kánara	919	985	829
Ratnágiri	1,113	1,122	1,065
Kolába	3,379	3,122	3,479
Karáchi	24,315	24,702	17,267
Hyderabad	42,547	46,992	51,592
Shikárpur	13,538	10,748	12,648
Aden	1,157	1,141	1,044
Total ...	7,47,745	7,74,808	7,32,995
Duty credited to Provincial Revenue according to Financial Accounts for same period	7,09,793	7,68,493	7,28,358
Difference ...	37,952	6,315	4,637

69. In addition to the duty above shown, the farmers in some districts are required to pay license fees, or to make good the duty on the quantity by which the amount of opium represented by the figures in the last statement fall short of their stipulated vend, or both. In the following statement the total realizations on account of duty, license fees and penalty duty according to the revenue returns are given and compared with the corresponding figures for the last year, and the triennial averages of the preceding

REALIZATIONS.

PROVINCIAL.

9 years. It will be observed that a larger revenue has on the whole been derived from a smaller consumption :—

Names of Districts.	Annual Average of 3 years ending 1879-80.	Annual Average of 3 years ending 1882-83.	Annual Average of 3 years ending 1885-86.	1886-87.	1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	45,505	68,727	82,308	98,153	1,11,590
Ahmedabad	42,886	1,07,946	1,47,507	1,42,469	1,47,780
Kaira	18,643	56,789	73,382	84,014	75,698
Panch Mahals	13,405	17,457	15,669	12,279	14,233
Broach	17,949	49,818	67,347	61,731	66,790
Surat	9,094	19,786	26,139	25,485	25,126
Thána	4,826	6,922	10,387	10,692	10,111
Khándesh	19,264	51,903	1,00,664	1,05,336	1,10,605
Násik	17,974	24,313	37,144	40,658	37,801
Ahmednagar	8,828	21,274	53,221	57,879	58,045
Poona	20,630	36,462	70,568	72,108	59,511
Sholápur	6,943	15,867	41,317	47,048	44,234
Sátára	6,898	10,761	17,169	22,905	23,923
Belgaum	3,975	5,160	7,548	8,772	8,926
Dhárwár	3,718	5,554	7,276	8,619	10,580
Bijápur...	886	1,714	2,649	2,781	3,055
Kánara	1,268	1,090	1,371	1,588	1,581
Ratnágiri	1,565	1,655	1,940	2,022	2,105
Kolába...	1,643	2,287	3,445	3,272	3,637
Karáchi	21,920	28,434	38,091	36,824	30,853
Hyderabad	49,307	45,332	57,038	57,195	64,328
Shikárpur	11,557	17,739	27,004	20,758	28,550
Aden	3,686	3,780	3,549	3,691	4,244
Total British Districts ...	3,32,370	6,00,770	8,92,733	9,28,329	9,43,306

Total realizations.

70. The following is an abstract of the Provincial Opium Revenue from all sources for the same series of years :—

Names of Items.	Annual Average of 3 years ending 1879-80.	Annual Average of 3 years ending 1882-83.	Annual Average of 3 years ending 1885-86.	1886-87.	1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.
Opium duty	1,99,758	4,61,939	6,70,506	7,74,808	7,32,995
License-fees	1,28,865	72,986	98,924	91,201	91,471
Penalty for deficient sales by licensees	134	65,845	1,23,303	62,320	1,18,840
Transit opium duty	3,613	....	.. ..	.. ..	.. ..
	3,32,370	6,00,770	8,92,733	9,28,329	9,43,306
Profit on sale of Government opium	....	19,959	7,439	32,583	21,909
Contribution for Government establishment ..	....	....	10,167	12,000	11,640
Fines and confiscations	15,000	12,895	14,468	13,707	18,972
Miscellaneous receipts	1,204	1,828	1,007	312	534
Total for British Districts ..	3,48,574	6,35,452	9,25,814	9,86,931	9,96,361
Duty at reduced rates on Opium consumed in—					
Káthiáwár..	79,710	1,14,873	1,35,524	1,61,328	1,76,628
Cutch	16,977	29,245	34,689	31,733	30,890
Other smaller States	....	5,237	8,685	9,782	11,618
Total for Native States ...	96,687	1,49,355	1,78,898	2,02,843	2,19,040
Grand Total ..	4,45,261	7,84,807	11,04,712	11,89,774	12,15,407
Refunds.					
License-fees	1,631	181	105	....	....
Penalty for deficient sales	1t	1,029	10,605	27,129	25,155
Fines and confiscations	1,348	290	220	....	100
Miscellaneous receipts..	6	3	....	....	....
Total Refunds ..	3,003	1,503	10,930	27,129	25,255
Net Revenue ..	4,42,258	7,83,304	10,93,782	11,62,645	11,90,152

The total net Provincial receipts for the year 1887-88 were in excess of those of the previous year by Rs. 27,507 and of the average realizations during the three preceding triennial periods given in the abstract by Rs. 96,370, Rs. 4,06,848 and Rs. 7,47,894, respectively.

EXPENDITURE

71. The expenditure on account of a portion of the opium establishment employed in Bombay and that employed at the Ahmedabad Opium Agency, which is debited under the Imperial

head "Opium," amounted for the year 1887-88 to Rs. 24,701 against Rs. 24,722 debited under the same head in the accounts for the previous year. I see no reason to modify the estimate of Rs. 30,000 given in the reports for the years 1884-85, 1885-86 and 1886-87, as the approximate cost of the Provincial establishment. Of this sum Rs. 12,000 have been recovered from some of the opium farmers who are required by the terms of their licenses to contribute fixed sums on account of Opium Preventive Establishments. EXPENDITURE.

72. The subjoined table shows the number of cases under the Opium Act investigated by Magistrates, the number of cases in which convictions were obtained, the number of cases dismissed, and the aggregate quantity of contraband opium seized in each British district and Native State (except Baroda, for which no returns are received) side by side with the corresponding figures for last year :— OFFENCES.

Number of cases adjudicated.

Districts and Native States.	1886-87.									1887-88.								
	Cases in which convictions were obtained.		Cases dismissed.		Total cases brought up.		Quantity of contraband Opium seized.			Cases in which convictions were obtained.		Cases dismissed.		Total cases brought up.		Quantity of contraband Opium seized.		
	No. of Cases.	No. of Persons.	No. of Cases.	No. of Persons.	No. of Cases.	No. of Persons.	Lbs.	t.	g.	No. of Cases.	No. of Persons.	No. of Cases.	No. of Persons.	No. of Cases.	No. of Persons.	Lbs.	t.	g.
Bombay	5	6	..	..	5	6	47	30	0	7	8	2	4	9	12	11	25	135
Ahmedabad	56	67	5	7	61	74	278	31	29	53	64	10	12	63	76	202	16	178
Kaira	36	39	8	9	44	88	45	34	105	42	43	10	11	52	54	16	5	7
Panch Mahâls	78	96	5	9	83	105	132	37	111	67	84	2	7	69	91	149	35	177
Broach	6	6	2	2	8	8	4	1	66	10	10	..	..	10	10	2	19	68
Surat	4	5	1	1	5	6	22	16	157	..	..	..	..	..	..	....		
Thâna	1	1	..	..	1	1	0	0	67½	3	4	2	4	5	8	13	29	135
Kolâba	..	..	..	..	..	..	....			..	..	..	..	..	..	....		
Khándesh	45	59	10	11	55	70	707	26	111½	29	36	..	..	29	36	333	20	144
Násik	4	4	2	3	6	7	5	38	157	17	19	1	2	18	21	133	34	139
Ahmednagar	12	12	..	1	12	13	33	1	122	5	8	1	1	6	9	74	16	112
Sholápur	3	3	..	..	3	3	1	39	150	8	8	1	3	9	11	27	20	11
Poona	13	17	1	3	14	20	8	10	60	18	19	7	10	25	29	152	15	41
Sátára	2	2	..	..	2	2	0	28	90	..	..	..	..	..	..	....		
Belgaum	..	..	1	1	1	1	0	3	90	..	..	..	..	..	..	....		
Dhárwár	..	..	..	..	..	..	....			..	..	..	..	..	..	....		
Bijápur	..	..	2	3	2	3	....			..	..	..	..	..	..	....		
Kánara	..	..	..	..	..	..	....			..	..	..	..	..	..	....		
Ratnágiri	..	..	..	..	..	..	....			..	..	..	..	..	..	....		
Karáchi	3	3	1	1	4	4	2	8	22	2	2	2	2	4	4	26	39	0
Hyderabad	1	1	2	3	3	4	0	10	45	4	3	..	1	4	4	3	26	22
Shikárpur	1	1	1	1	2	2	0	2	135	7	8	3	3	10	11	5	3	152
Upper Sind Frontier ..	..	..	1	1	1	1	0	6	0	2	3	1	2	3	5	0	16	135
Thar and Párkar ..	26	31	7	8	33	39	92	4	13	23	30	4	4	27	34	130	14	166
Aden	..	..	..	..	..	..	....			..	..	..	..	..	..	....		
Total ..	296	353	49	64	345	417	1,384	12	91	297	349	46	66	343	415	1,284	21	2
Cutch	6	11	..	2	6	13	211	14	126	7	13	1	7	8	20	82	2	168
Káthiáwár	34	44	1	4	35	48	183	3	97	31	44	4	12	35	56	405	31	122
Pálanpur	35	41	6	10	41	51	122	39	48	44	79	2	8	46	87	399	32	20
Mahi Kántha	60	78	8	18	68	94	43	5	161	83	101	5	19	88	120	29	23	0
Rewa Kántha	72	133	4	20	76	153	522	24	66	54	80	2	8	56	88	235	8	117
Kolhápur and Southern Marátha Country	..	..	..	..	..	..	....			1	1	..	..	1	1	1	5	0
Akalkot	..	..	..	..	..	..	....			..	..	..	..	..	..	....		
States under Poona Agency—Bhor ..	..	..	..	..	..	..	....			1	1	..	..	1	1	....		
Do. under Khándesh Agency	..	..	..	..	..	..	....			..	..	..	..	..	..	....		
Total ..	207	305	19	54	226	359	1,083	7	138	221	319	14	54	235	373	1,153	18	67
Grand Total ..	503	658	68	118	171	776	2,467	20	49	518	668	60	120	578	788	2,437	39	69

73. The number of cases detected and the number of persons brought to trial in British districts during the year under report were almost the same as in the previous year, the quantity of opium seized being less by 100 lbs. In the Native States the number of cases increased by 9 and the quantity of opium seized was larger by 70 lbs. Among the British districts the largest decrease in the quantity of opium seized appears in Khándesh, while the largest increase was in Poona and next to it in Násik. Among the Native States, Cutch and the Rewa Kántha show large

OFFENCES.

decreases while the contraband opium seized in Káthiáwár and Pálanpur considerably exceeded the seizures of the previous year.

74. Among the seizures made in British districts the following deserve special mention :—

(1) The case in Ahmedabad, referred to above, paragraph 42, in which the Abkári Inspector, acting in concert with the Huzur Deputy Collector and with the assistance of certain other officers of the Excise establishment and a detective employed by them for the purpose, succeeded in seizing 156 lbs. of opium and a gang of five smugglers who were convicted and sentenced by the First Class Magistrate to various terms of rigorous imprisonment, and payment of fines. The principal offender, however, who was a sub-contractor of the opium farmer, appealed to the High Court, and was let off on the ground that the evidence connecting him with the offence was not sufficiently conclusive.

(2) A seizure of 192 lbs. of opium in January 1888 at Sindkheda in Khándesh. The opium was being imported from Indore in a cart with a false bottom by three smugglers and the credit of the seizure is due to the boatmen in charge of the ferry at the Tápti river. Another seizure of 60 lbs. was made about the same time in the Shirpur Táluka of the Khándesh District by some Police Savárs.

(3) A seizure of 106 lbs. made in the City of Poona in December 1887 by a Police Constable. The opium in question had paid duty, and was being transported without a permit to Bombay, after having been accounted for as sold for consumption in the Poona District and credited towards the minimum revenue guaranteed for the Poona farm. This is the case referred to above, paragraph 41, for which the farmer's license was cancelled.

75. The most important seizures made in Native States during the year under report were :—

(1) A seizure of opium weighing 297¾ lbs. made in January last by four peons and a savár of the Salt Department on the Northern Frontier near Jhajham under Pálanpur Superintendency. The smugglers were seven in number, mounted on horses, and were seen attempting to cross the line, turned back, tracked and arrested with the opium in their possession. The case is specially noteworthy, for the reason that the credit is entirely due to the men on the line, no Inspector or other superior officer being concerned.

(2) A seizure of 160 lbs. made by the Excise establishment at Sunth in the Rewa Kántha in the month of May 1888.

(3) A seizure of 128½ lbs. of opium consigned from Ajmere to Wadhwán as luggage made to information given by the luggage clerk at the Ajmere Railway Station, whose suspicions were roused by the conduct of the consignor.

76. The percentages of convictions on the number of persons prosecuted were the same as last year, 84 for British Districts, and 85 for Native States.

77. Statement No. IV contains a classification of the offences charged, and the nature and amount of punishments awarded in 1887-88. The following is an abstract of the particulars embodied in that statement, together with corresponding figures for the previous year :—

Nature of Offence.	No. of Cases brought up.	No. of Persons tried.	No. of Persons discharged or acquitted.	No. of Persons convicted.	Nature and Amount of Punishment awarded.					
					Rigorous Imprisonment.	Simple Imprisonment.	Fines.			
							Total amount adjudged.	Amount recovered.	Amount not recovered.	Imprisonment awarded in default of payment.
1886-87.					Days.	Days.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Days.
Illegal cultivation of poppy	2	8	2	6	...	...	155 0 0	155 0 0	.....	...
Do. manufacture of opium	2	3	3	...	...	...	.....	.....	.....	...
Do. possession of opium	232	280	43	237	6,041	331	6,777 5 0	4,515 5 0	2,262 0 0	1,974
Do. transport of opium	9	11	1	10	30	...	399 0 0	399 0 0	.....	...
Do. import of opium.	62	77	12	65	2,391	451	4,364 0 0	1,064 0 0	3,300 0 0	1,468
Do. export of do.	...	...	...	...	...	...	.....	.....	.....	...
Do. sale of do.	35	35	6	29	220	...	914 0 0	739 0 0	175 0 0	121
Breach of condition of license	3	3	1	2	...	...	40 0 0	40 0 0	.....	...
Total ...	345	417	68	349	8,682	782	12,649 5 0	6,912 5 0	5,737 0 0	3,563
1887-88.										
Illegal cultivation of poppy	1	1	...	1	...	...	40 0 0	40 0 0	.....	30
Do. manufacture of opium	4	5	4	1	80	...	10 0 0	.....	10 0 0	10
Do. possession of opium	237	281	48	233	4,906	56	13,575 0 0	6,359 0 0	7,216 0 0	6,734
Do. transport of opium	11	15	1	14	1,147	...	610 0 0	255 0 0	355 0 0	349
Do. import of opium.	49	66	...	66	4,622	...	5,677 0 0	960 8 6	4,716 7 6	2,133
Do. export of do.	...	...	...	...	...	...	.....	.....	.....	...
Do. sale of do.	39	44	13	31	60	...	595 0 0	470 0 0	125 0 0	523
Breach of condition of license	2	3	...	3	...	...	5 8 0	5 8 0	.....	2
Total ...	343	415	66	349	10,765	56	20,512 8 0	8,090 0 6	12,422 7 6	9,781

78. Similar particulars regarding foreign territory are given in Appendix No. V, an abstract of which is subjoined :—

Nature of Offence.	No. of Cases brought up.	No. of Persons tried.	No. of Persons discharged or acquitted.	No. of Persons convicted.	Nature and Amount of Punishment awarded.					
					Rigorous Imprisonment.	Simple Imprisonment.	Fines.			
							Total amount adjudged.	Amount recovered.	Amount not recovered.	Imprisonment awarded in default of payment.
1886-87.					Days.	Days.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Days.
Illegal cultivation of poppy	...	...	...	...	...	...	.....	.....	.....	...
Do. possession of opium	190	291	45	246	7,140	321	5,755 14 8	1,869 15 10	3,885 14 10	5,176
Do. import of opium.	33	64	7	57	2,929	120	1,670 9 0	412 8 0	1,218 1 0	1,382
Do. transport of opium	1	1	...	1	365	...	.....	.....	.....	...
Do. sale of opium ...	1	1	1	...	...	...	.....	.....	.....	...
Breach of condition of license	1	2	1	1	...	...	5 0 0	5 0 0	.....	...
Total ...	226	359	54	305	11,434	441	7,431 7 8	2,287 7 10	5,143 15 10	6,558
1887-88.										
Illegal cultivation of poppy	...	...	...	...	...	...	.....	.....	.....	...
Do. manufacture of opium	1	1	...	1	10	...	10 0 0	.....	10 0 0	8
Do. possession of opium	168	238	37	201	2,924	202	2,614 0 5	1,590 3 7	1,023 12 10	3,045
Do. transport of opium	...	...	...	...	...	...	.....	.....	.....	...
Do. import of opium.	64	129	17	112	6,713	68	4,486 9 5	722 1 4	3,764 8 1	2,603
Do. sale of do.	2	5	...	5	62	91	139 0 0	139 0 0	.....	125
Breach of condition of license	...	...	...	...	...	...	.....	.....	.....	...
Total ..	235	373	54	319	9,709	361	7,249 9 10	2,451 4 11	4,798 4 11	5,781

I have the honour to be,
Sir,
Your most obedient Servant,
A. C. TREVOR,
Acting Commissioner of Customs, Salt, Opium and Abkári.

Statement No. I, showing the number of Chests for which Passes were granted, the number of Passes granted, and the amount of Pass-fee secured at each Opium Agency, during the year 1887-88, compared with the preceding year and with averages for each of the three years ending 1876-77, 1879-80, 1882-83 and 1885-86.

Agencies.	Number of Pass-Ports.	Number of Chests.	Rate of Duty.	Amount of Duty	Number of Pass-Ports.	Number of Chests.	Rate of Duty.	Amount of Duty.	Number of Pass-Ports.	Number of Chests.	Rate of Duty.	Amount of Duty.	Number of Pass-Ports.	Number of Chests.	Rate of Duty.	Amount of Duty.	Number of Pass-Ports.	Number of Chests.	Rate of Duty.	Amount of Duty.	Number of Pass-Ports.	Number of Chests.	Rate of Duty.	Amount of Duty.
	Average for three years ending 1876-77.				Average for three years ending 1879-80.				Average for three years ending 1882-83.				Average for three years ending 1885-86.				1886-87.				1887-88.			
			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.			Rs.	Rs.
Indore... ...	726	19,064	600	1,14,38,400	711	9,526⅝ 4,658⅝	650 700	94,53,625	702	8,660 4,452½	700 650	89,55,475	738	11,819 235	650 700	78,47,400	619	11,917 30½	650 700	77,67,400	759	11,280 53	650 700	73,69,100
Ujjain... ...	679	14,978½	...	89,87,000	640	7,836 3,254⅜	650 700	73,71,667	653	6,748⅓ 3,511⅓	700 650	70,06,200	642	9,497	650	61,72,833	598	8,497	650	55,23,050	578	8,216	650	53,40,400
Udepur ...	511	7,554	...	45,32,400	424	4,520½ 2,383½	650 700	46,06,550	409	3,329 1,192⅔	700 650	31,05,533	37	401	650	2,60,433	...	...	...	.....	...	...	...	.....
Chitor	...	...	...	...	...	...	...	.....	...	...	...	.....	603	6,537	650	42,48,833	772	7,645 143½	650 700	50,69,700	742	7,374½ 118	650 700	48,76,025
Ratlam ...	102	2,237⅔	...	13,42,600	180	2,715½ 997⅔	650 700	18,13,333	129	1,301⅓ 397½	700 650	11,69,192	138	1,851	650	12,03,258	147	1,682 49½	650 700	11,27,950	144	1,224 94½	650 700	8,61,750
Dhár	136	2,745⅔	...	16,47,400	23	481⅔ 110½	650 700	3,90,317	53	416⅔ 514⅓	700 650	6,25,983	64	1,029	650	6,68,958	74	1,220½	650	7,93,325	45	763	650	4,95,950
Jowra	...	...	...	...	55	445 361	650 700	5,41,950	92	741 427⅓	700 650	7,96,467	92	1,244	650	8,08,492	80	1,127	650	7,32,550	97	1,158	650	7,52,700
Bhopál	...	...	...	...	...	...	...	.....	146	961⅓ 1,035	700 650	13,45,683	138	1,868	650	12,13,984	99	1,364½	650	8,86,925	91	1,243½	650	8,08,275
Mándesar ...	...	...	...	...	...	...	...	.....	125	115 1,564⅓	700 650	10,96,992	443	5,860	650	38,09,217	407	5,276 67	650 700	34,76,300	406	5,315 77	650 700	35,08,650
	2,154	46,579⅔	600	2,79,47,800	2,033	24,525⅛ 11,765⅜	650 700	2,41,77,442	2,309	35,366	700 650	2,41,01,525	2,895	40,106 235	650 700	2,62,33,408	2,796	38,729 290½	650 700	2,53,77,200	2,862	36,574 342½	650 700	2,40,12,850
Ajmere ...	...	...	...	...	17	145⅓ 133	725 675	1,95,021	19	311⅔ 120½	725 675	3,07,296	5	89	675	60,075	...	...	...	.....	1	14	650	9,450
Ahmedabad ...	166	2,005	600	12,03,000	127	1,554⅛ 20⅜	650 700	10,24,675	11	248⅓ 293⅓	700 650	3,64,275	7	315 1	650 700	2,05,567	15	592½ 19	650 700	3,98,425	26	20 174½	650 700	1,35,150
Total ...	2,320	48,584⅔	600	2,91,50,800	2,177	38,144	650 675 700 725	2,53,97,138	2,339	36,339½	725 700 675 650	2,47,73,096	2,907	236 89 40,421	700 675 650	2,64,99,050	2,811	39,321½ 309½	650 700	2,57,75,625	2,889	36,608 517	650 700	2,41,57,450

Statement No. II, showing the number of Chests actually imported under Passes into Bombay; and the amount of Duty actually realized and finally brought to account, as compared with the number of Chests for which Passes were granted and the Duty secured at the Agencies in each of the 10 Revenue Years from 1878-79 to 1887-88.

Years.	Number of Chests actually imported into Bombay in each year.				Number of Chests for which Passes were granted and Duty realized in current year but which were lost on the road.	Number of Chests for which Passes were granted and Duty realized in current year but which did not arrive during the year.	Total number of Chests for which Duty was realized and credited in current year. Total of Columns 3, 4, 6, and 7.	Rate of Duty per Chest.	Amount of Duty realized and brought to account.	Number of Chests for which Passes were granted but Duty not realized and Chests not arrived during the year.	Amount of Duty outstanding on Chests in Column 11.	Total number of Chests for which Passes were granted during current year and the amount of Duty due thereon.		Remarks.
	Under Passes granted in previous year.		Under Passes granted during current year.	Total number of Chests imported. Aggregate of Columns 2, 3, and 4.								Chests Total of Columns 4, 6, 7, and 11.	Duty. Total of Columns 10 and 12 less Duty on Chests in Columns 3.	
	Duty having been realized and credited in that year.	Duty being realized in current year.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
									Rs.		Rs.		Rs.	
1878-79 ...	283	141	34,503	34,927	...	139	34,575½ 207½	650 675	2,26,14,137½	114	74,100	34,756	2,25,96,587½	
1879-80 ...	139	114	41,977	42,230	...	16	6,462 35,209½ 435½	650 700 725	2,91,62,687½	150	1,05,000	42,143	2,91,93,587½	
1880-81 ...	16	150	38,395½	38,561½	2½	184	38,177 555	700 525	2,71,26,275	55	38,500	38,637	2,70,59,775	
1881-82 ...	184	55	30,844½	31,083½	...	64	1,132½ 29,451 380	650 700 725	2,16,27,325	49	31,850	30,957½	2,16,20,675	
1882-83 ...	64	49	38,715	38,828	0½	172	84 361½ 38,491	700 675 650	2,53,21,962½	536½	3,48,725	39,424	2,56,38,837½	
1883-84 ...	172	536½	40,220½	40,929	...	133	154 163½ 40,572½	700 675 650	2,65,90,287½	1,782	11,58,300	42,135½	2,73,99,862½	
1884-85 ...	133	1,782	39,460	41,375	...	186	246½ 103½ 41,078	700 675 650	2,69,43,112½	1,686	10,95,900	41,332	2,68,80,712½	
1885-86 ...	186	1,686	37,344½	39,216½	...	23	288½ 38,765	700 650	2,53,99,200	1,403½	9,13,275	38,771	2,52,16,575	
1886-87 ...	23	1,403½	38,027½	39,454	...	96½	313½ 39,214	700 650	2,57,08,550	1,507	9,80,350	39,631	2,57,75,625	
1887-88 ...	96½	1,507	37,113	38,716½	...	2	533 14 38,075	700 675 650	2,51,31,300	10	6,500	37,125	2,41,57,450	

Statement No. III, showing the number of Chests imported into Bombay, the number of Chests disposed of, the manner in which they were disposed of, and the Stocks held in Bombay at the end of the year, for each of the 10 Revenue years between 1878-79 and 1887-88.

Items.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	Remarks.
In stock at the commencement of the year...	4,035	3,168	2,051	2,915	1,623	1,695	1,452	1,312	892	731	
Imported during the year	34,927	42,230	38,561½	31,083½	38,828	40,929	41,375	39,216½	39,454	38,716½	
Total Stock* ...	38,962	45,398	40,612½	33,998½	40,451	24,642	42,827	40,528½	40,346	39,447½	
Removed for exportation to China... ...	35,281	42,058	36,734	31,133	37,346½	39,763½	39,819	37,173	37,838	36,353	
,, England	1	5	11	...	...	...	...	...	*½	8	*Removed to Quetta.
,, Zanzibar and African Coast ...	9	8	18½	17	21	8½	6½	9½	18½	33	
,, Mauritius do. ...	1½	2	5	1	...	...	...	...	...	...	
,, Aden do. ...	1	...	...	...	...	...	...	...	...	†½	†Removed to Muskat.
,, Cochin, Allepey, Tellichery, and Vizagapatam	...	30	81½	84½	74½	86½	75	87½	91	78	
Bought by Licensees in British District ...	59	81½	336½	460½	638½	657	751	800½	846½	847	
,, Native Chiefs, Cutch	64	50	57	73	58	60	90	73	68	66	
,, Pálanpur... } Pálanpur Super-	12	12	1	...							
,, Tharád ... } intendency.	...	4	...	2	15	23	4½	3	‡2	‡1	‡Removed to Dharampor.
,, Váv ... }	...	1	...	1							
,, Mánsa Mahi Kántha Agency ...	...	...	1	3	8½	3½	12	10	12½	5	
,, Rewa Kántha States	...	...	...	6	23½	16½	6½	7½	9	9	
,, Cambay	...	2	24½	11	20	22	16	1	4	5	
,, Jhinjhuváda. } Káthiáwár	..	0½	1	0½							
,, Junágad ... } Agency.	...	...	...	29	123	172½	250½	199½	242	284	
,, Bhávnagar ... }	...	...	56	29							
,, Government for internal supply.	298	501	360½	498	407	355½	312½	388½	431	358	
Total Removed ...	35,726½	42,755	37,687½	32,348½	38,735½	41,168½	41,343½	38,753	39,563	38,047½	
Wiped off the stock owing to passes not having been utilized within the prescribed period	67½	592	10	27	20½	3½	171½	883½	52	§21	§Found in excess on stock-taking.
Total Chests disposed of ...	35,794	43,347	37,697½	32,375½	38,756	41,172	41,515	39,636½	39,615	38,026½	
Stock at the end of the year ...	3,168	2,051	2,915	1,623	1,695	1,452	1,312	892	731	1,421	

Statement No. IV, showing the number and nature of Prosecutions under the Opium Act, No. I of 1878, *instituted in each District of the Bombay Presidency in the Revenue year* 1887-88, *with their results.*

District.	Nature of Offence.	Number of Cases brought up.	Number of Persons tried.	Number of Persons discharged or acquitted.	Number of Persons convicted.	Nature and Amount of Punishment awarded.						Quantity of Opium seized.	Quantity of Opium confiscated.	Quantity of Opium returned to the owners.	Value of other property seized along with Opium.
						Rigorous imprisonment.	Simple imprisonment.	Fine.							
								Total amount adjudged.	Amount recovered.	Amount not recovered.	Imprisonment in default of payment.				
						Days.	Days.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Days.	Lbs. t. g.	Lbs. t. g.	Lbs. t g.	Rs. a. p.
Bombay	Illegal possession of opium ...	3	3	...	3	...	...	216 0 0	16 0 0	200 0 0	91	10 25 0	10 25 0	.....	.....
	Do. sale of do ...	6	9	4	5	...	...	81 0 0	21 0 0	60 0 0	31	1 0 135	1 0 135	.....	.....
	Total ...	9	12	4	8	...	...	297 0 0	37 0 0	260 0 0	122	11 25 135	11 25 135	.....	.....
Ahmedabad ...	Illegal cultivation of poppy ...	1	1	...	1	...	...	40 0 0	40 0 0	.....	30	.....	.....	.....	.....
	Do. possession of opium ...	35	42	9	33	238	...	1,382 0 0	1,097 0 0	285 0 0	406	38 38 39	38 20 84	0 17 135	23 12 6
	Do. transport of do. ...	2	3	...	3	246	...	100 0 0	100 0 0	.....	...	21 1 90	21 1 90	.....	15 6 6
	Do. import of do. ...	16	21	...	21	485	...	2,375 0 0	548 8 6	1,826 7 6	658	141 25 166	141 25 166	.....	109 1 0
	Do. sale of do. ...	9	9	3	6	...	...	48 0 0	48 0 0		11	0 31 63	0 21 120	0 9 123	0 7 1
	Total ...	63	76	12	64	969	...	3,945 0 0	1,833 8 6	2,111 7 6	1,105	202 16 178	201 29 100	0 27 78	148 11 1
Kaira	Illegal possession of opium ...	48	49	11	38	354	...	692 0 0	572 0 0	120 0 0	738	14 37 75	14 15 143	0 21 112	46 8 7
	Do. transport of do. ...	1	2	...	2	184	...	100 0 0	.....	100 0 0	62	0 35 0	0 35 0	.....	.....
	Do. import of do. ...	2	2	...	2	...	...	75 0 0	75 0 0	.....	46	0 3 112	0 3 112	.....	13 3 0
	Do. sale of do. ...	1	1	...	1	...	...	10 0 0	10 0 0	.....	20	0 9 0	0 9 0	.....	.....
	Total ...	52	54	11	43	538	...	877 0 0	657 0 0	220 0 0	866	16 5 7	15 23 75	0 21 112	59 11 7
Panch Mahals ...	Illegal possession of opium ...	44	55	7	48	741	10	1,316 0 0	1,040 0 0	276 0 0	1,266	11 7 165	11 7 165	.....	56 5 1
	Do. transport of do. ...	3	4	...	4	429	...	200 0 0	50 0 0	150 0 0	154	16 20 0	16 20 0	.....	0 10 3
	Do. import of do. ...	21	31	...	31	3,681	...	2,903 0 0	263 0 0	2,640 0 0	1,243	122 8 7	122 8 7	.....	190 10 6
	Do. sale of do. ...	1	1	...	1	...	...	10 0 0	10 0 0	.....	20	0 0 5	0 0 5	.....	.....
	Total ...	69	91	7	84	4,851	10	4,429 0 0	1,363 0 0	3,066 0 0	2,683	149 35 177	149 35 177	.....	247 9 10
Broach	Illegal possession of opium ...	8	8	...	8	60	...	42 0 0	42 0 0	.....	14	2 10 136	2 10 136	.....	0 2 3
	Do. import of do. ...	2	2	...	2	...	...	17 0 0	17 0 0	.....	...	0 8 112	0 8 112	.....	.....
	Total ...	10	10	...	10	60	...	59 0 0	59 0 0	.....	14	2 19 68	2 19 68	.....	0 2 3

Statement No. IV—continued.

District.	Nature of Offence.	Number of Cases brought up.	Number of Persons tried.	Number of Persons discharged or acquitted.	Number of Persons convicted.	Nature and Amount of Punishment awarded.						Quantity of Opium seized.	Quantity of Opium confiscated.	Quantity of Opium returned to the owners.	Value of other property seized along with Opium.
						Rigorous imprisonment.	Simple imprisonment.	Fine.							
								Total amount adjudged.	Amount recovered.	Amount not recovered.	Imprisonment in default of payment.				
						Days.	Days.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Days.	Lbs. t. g.	Lbs. t. g.	Lbs. t. g.	Rs. a. p.
Thána	Illegal possession of opium ...	4	7	4	3	...	...	90 0 0	60 0 0	30 0 0	30	5 16 135	5 16 135	.....	57 13 3
	Do. sale of do. ...	1	1	...	1	30	...	100 0 0	100 0 0	.....	90	8 13 0	8 13 0	.....	83 5 0
	Total ...	5	8	4	4	30	...	190 0 0	160 0 0	30 0 0	120	13 29 135	13 29 135	.....	141 2 3
Khándesh ...	Illegal possession of opium ...	25	31	...	31	1,674	1	5,525 0 0	700 0 0	4,825 0 0	2,028	273 4 154	271 38 19	1 6 135	263 3 11
	Do. transport of do. ...	...	...	...	...	...	...	.....	.....	.....	...	.....	.....	.....	.....
	Do. import of do. ...	2	3	...	3	276	...	.....	.....	.....	...	60 15 0	60 15 0	.....	2 4 0
	Do. sale of do. ...	2	2	...	2	...	...	50 0 0	50 0 0	.....	62	0 0 170	0 0 170	.....	0 0 3
	Total ...	29	36	...	36	1,950	1	5,575 0 0	750 0 0	4,825 0 0	2,090	333 20 144	332 14 9	1 6 135	265 8 2
Násik	Illegal possession of opium ...	11	14	2	12	639	45	1,450 0 0	375 0 0	1,075 0 0	579	121 32 45	121 32 45	.....	7 1 6
	Do. transport of do. ...	3	3	...	3	...	...	85 0 0	85 0 0	.....	35	12 2 0	9 2 0	3 0 0	.....
	Do. sale of do. ...	4	4	...	4	...	...	90 0 0	40 0 0	50 0 0	106	0 0 94	0 0 94	.....	2 5 9
	Total ...	18	21	2	19	639	45	1,625 0 0	500 0 0	1,125 0 0	720	133 34 139	130 34 139	3 0 0	9 7 3
Ahmednagar ...	Illegal possession of opium ...	4	5	1	4	180	...	105 0 0	105 0 0	.....	121	48 31 67	48 31 67	.....	147 5 3
	Do. import of do. ...	1	2	...	2	180	...	200 0 0	.....	200 0 0	120	25 0 0	25 0 0	.....	0 8 0
	Breach of condition of license ...	1	2	...	2	...	...	0 8 0	0 8 0	.....	2	0 25 45	0 25 45	.....	.....
	Total ...	6	9	1	8	360	...	305 8 0	105 8 0	200 0 0	243	74 16 112	74 16 112	.....	147 13 3
Sholápur ...	Illegal possession of opium ...	2	3	1	2	...	...	25 0 0	25 0 0	.....	22	5 39 0	5 39 0	.....	.....
	Do. transport of do. ...	2	3	1	2	288	...	125 0 0	20 0 0	105 0 0	98	19 20 0	19 20 0	.....	0 2 0
	Do. import of do. ...	2	2	...	2	...	...	4 0 0	4 0 0	.....	4	0 9 0	0 9 0	.....	.....
	Do. sale of do. ...	3	3	1	2	...	...	30 0 0	30 0 0	.....	12	1 32 11	1 32 11	.....	2 15 3
	Total ...	9	11	3	8	288	...	184 0 0	79 0 0	105 0 0	136	27 20 11	27 20 11	.....	3 1 3
Poona	Illegal manufacture of opium ...	1	1	...	1	30	...	10 0 0	.....	10 0 0	10	.....	.....	.....	5 6 9
	Do. possession of do. ...	12	14	5	9	123	...	1,445 0 0	1,395 0 0	50 0 0	561	151 15 51	151 14 51	0 1 0	41 7 9
	Do. sale of do. ...	11	13	5	8	30	...	125 0 0	110 0 0	15 0 0	171	0 39 132	0 39 132	.....	0 5 9
	Breach of license condition ...	1	1	...	1	...	...	5 0 0	5 0 0	.....	...	0 0 38	0 0 38	.....	.....
	Total ...	25	29	10	19	183	...	1,585 0 0	1,510 0 0	75 0 0	742	152 15 41	152 14 3	0 1 38	47 4 3

Karáchi ...	Illegal manufacture of opium	...	2	2	2	...	...	...	.....	.....	.....	...	0 7 0	0 6 0	0 1 0	.....
	Do. possession of do.	...	1	1	...	1	...	...	250 0 0	250 0 0	.....	...	25 0 0	25 0 0	.....	0 4 0
	Do. import of do.	...	1	1	...	1	...	...	50 0 0	.....	50 0 0	15	1 32 0	1 32 0	.....	.....
	Total	...	4	4	2	2	...	...	300 0 0	250 0 0	50 0 0	15	26 39 0	26 38 0	0 1 0	0 4 0
Hyderabad ..	Illegal possession of opium	...	2	2	1	1	...	...	100 0 0	100 0 0	.....	91	2 9 22	2 9 22	.....	1 0 3
	Do. import of do.	...	1	1	...	1	...	...	51 0 0	51 0 0	.....	40	0 10 0	0 10 0	.....	.....
	Do. sale of do.	...	1	1	...	1	...	...	51 0 0	51 0 0	.....	...	1 7 0	1 7 0	.....	0 6 0
	Total	...	4	4	1	3	...	...	202 0 0	202 0 0	.....	131	3 26 22	3 26 22	.....	1 0 9
Shikárpur ...	Illegal possession of opium	...	10	11	3	8	184	...	470 0 0	420 0 0	50 0 0	417	5 3 152	5 3 152	.....	3 8 9
Upper Sind Frontier.	Illegal manufacture of opium	...	1	2	2	...	...	...	.....	.....	.....	...	.....	.....	.....	.....
	Do. possession of do.	...	1	2	...	2	...	...	25 0 0	25 0 0	.....	25	0 16 45	0 16 45	.....	.....
	Do. import of do.	...	1	1	...	1	...	...	2 0 0	2 0 0	.....	7	0 0 90	0 0 90	.....	.....
	Total	...	3	5	2	3	...	...	27 0 0	27 0 0	.....	32	0 16 135	0 16 135	.....	.....
Thar and Párkar .	Illegal possession of opium	...	27	34	4	30	713	...	442 0 0	137 0 0	305 0 0	345	130 14 166	130 14 166	.....	134 6 3
	ABSTRACT.															
	Illegal cultivation of poppy	...	1	1	...	1	...	...	40 0 0	40 0 0	.....	30	.....	.....	.....	.....
	Do. manufacture of opium	...	4	5	4	1	30	...	10 0 0	.....	10 0 0	10	0 7 0	0 6 0	0 1 0	5 6 9
	Do. possession of do.	...	237	281	48	233	4,906	56	13,575 0 0	6,359 0 0	7,216 0 0	6,734	847 22 172	845 15 150	2 7 22	782 15 4
	Do. transport of do.	...	11	15	1	14	1,147	...	610 0 0	255 0 0	355 0 0	349	69 38 90	66 38 90	3 0 0	16 2 9
	Do. import of do.	...	49	66	...	66	4,622	...	5,677 0 0	960 8 6	4,716 7 6	2,133	351 32 127	351 32 127	.....	315 10 6
	Do. sale of do.	...	39	44	13	31	60	...	595 0 0	470 0 0	125 0 0	523	14 14 70	14 4 127	0 9 123	89 7 7
	Breach of condition of license	...	2	3	...	3	...	...	5 8 0	5 8 0	.....	2	0 25 83	.....	0 25 83	.....
	Total	...	343	415	66	349	10,765	56	20,512 8 0	8,090 0 6	12,422 7 6	9,781	1,284 21 2	1,278 17 134	6 3 48	1,209 10 11

Statement No. V, showing the number and nature of offences relating to Opium detected and inquired into each Native State in the Bombay Presidency in the Revenue year 1886-87 and the punishment awarded by the Chiefs.

District.	Nature of Offence.	Number of Cases brought up.	Number of Persons tried.	Number of Persons discharged or acquitted.	Number of Persons convicted.	Nature and Amount of Punishment awarded.						Quantity of Opium seized.	Quantity of Opium confiscated.	Quantity of Opium returned to the owners.	Value of other property seized along with Opium.
						Rigorous imprisonment.	Simple imprisonment.	Fine.							
								Total Amount adjudged.	Amount recovered.	Amount not recovered.	Imprisonment in default of payment.				
						Days.	Days.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Days.	Lbs. t. g.	Lbs. t. g.	Lbs. t. g.	Rs. a. p.
Cutch	Illegal possession of opium ...	4	5	...	5	...	60	244 0 5	118 11 7	125 4 10	135	9 1 132	9 1 132	.....	12 2 5
	Do. import do. ...	4	15	7	8	1,095	...	230 9 5	.....	230 9 5	270	73 1 36	73 1 36	.....	155 8 3
	Total ...	8	20	7	13	1,095	60	474 9 10	118 11 7	355 14 3	405	82 2 168	82 2 168	.....	167 10 8
Káthiáwár ...	Illegal possession of opium ...	18	32	9	23	1,468	30	415 0 0	330 0 0	85 0 0	475	140 37 10	140 37 10	.....	.....
	Do. import do. ...	17	24	3	21	1,202	...	2,655 0 0	187 9 4	2,467 6 8	830	264 34 112	264 34 112	.....	.....
	Total ...	35	56	12	44	2,670	30	3,079 0 0	517 9 4	2,552 6 8	1,305	405 31 122	405 31 122	.....	.....
Pálanpur ...	Illegal possession of opium ...	35	51	6	45	588	79	380 0 0	121 0 0	259 0 0	387	54 12 122	54 12 122	.....	4 3 1
	Do. import do. ...	10	34	2	32	3,575	...	397 0 0	72 0 0	325 0 0	442	345 6 78	345 6 78	.....	250 0 0
	Do. sale do. ...	1	2	...	2	...	60	50 0 0	50 0 0	.....	62	0 13 0	0 13 0	.....	.....
	Total ...	46	87	8	79	4,163	139	827 0 0	243 0 0	584 0 0	891	399 32 20	399 32 20	.....	254 3 1
Mahi Kántha ...	Illegal possession of opium ...	75	103	18	85	70	60	856 0 0	711 8 0	144 8 0	1,301	23 39 123	23 21 4	0 18 119	54 2 11
	Do. import do. ...	12	14	1	13	15	62	194 0 0	160 8 0	33 8 0	100	5 23 57	5 23 57	.....	0 8 3
	Do. sale do. ...	1	3	...	3	62	31	89 0 0	89 0 0	.....	63	.....	.....	.....	.....
	Total ...	88	120	19	101	147	103	1,139 0 0	961 0 0	178 0 0	1,464	29 23 0	29 4 61	0 18 119	54 11 2
Rewa Kántha ...	Illegal possession of opium ...	36	47	4	43	798	23	719 0 0	309 0 0	410 0 0	747	35 27 44	35 27 44	.....	12 3 5
	Do. import do. ...	20	41	4	37	826	6	975 0 0	302 0 0	673 0 0	901	199 16 73	199 16 73	.....	491 0 4
	Total ...	56	88	8	80	1,624	29	1,694 0 0	611 0 0	1,083 0 0	1,648	235 3 117	235 3 117	.....	503 3 9

Kolhápur and Southern Marátha Country.	Illegal import of Opium ...	...	1	1	...	1	...	...	35 0 0	.....	35 0 0	60	1 5 0	1 5 0	.....	.....
Native States under Poona Agency, Bhor.	Illegal manufacture of opium	...	1	1	...	1	10	...	10 0 0	.....	10 0 0	8	.....	.....	.....	4 7 0
	Abstract.															
	Illegal manufacture of opium	...	1	1	...	1	10	...	10 0 0	.....	10 0 0	8	.....	.....	.....	4 7 0
	Do. possession do.	...	168	238	37	201	2,924	202	2,614 0 5	1,590 3 7	1,023 12 10	3,045	263 38 71	263 19 132	0 18 119	82 11 10
	Do. import do.	...	64	129	17	112	6,713	68	4,486 9 5	722 1 4	3,764 8 1	2,603	889 6 176	889 6 176	.....	897 0 10
	Do. transport do.	...	...	...	...	...	...	...	.....	.....	.....	...	.....	.....	.....	.....
	Do. sale do.	...	2	5	...	5	62	91	139 0 0	139 0 0	.....	125	0 13 0	0 13 0	.....	.....
	Breach of condition of license	...	...	...	...	...	...	...	.....	.....	.....	...	.....	.....	.....	.....
	Total	...	235	373	54	319	9,709	361	7,249 9 10	2,451 4 11	4,798 4 11	5,781	1,153 18 67	1,152 39 128	0 18 119	984 3 8

A. C. TREVOR,
Acting Commissioner of Customs, Salt, Opium and Abkári.

Opium: Report on the Administration of the Opium Department for the year 1887-88.

No. 1927.

REVENUE DEPARTMENT.

Bombay Castle, 11th March 1889.

Letter from the Commissioner of Customs, Salt, Opium and A'bkári, No. 6792, dated 5th November 1888—Submitting the report on the Administration of the Opium Department of the Bombay Presidency for the revenue year 1887-88.

RESOLUTION.—In consequence of a temporary cessation of the export of opium from Baroda the number of chests weighed and passed at the scales at Ahmedabad was little more than a third as large as in the previous year. The number passed at the Ajmere scales was very small and the work of this Agency seems to have been almost entirely transferred to that at Mandesar, which, together with that at Jowra, were the only Málva Agencies from which the exports were greater than in the previous year. The total exports from all the scales combined were only 38,462 chests as compared with 40,935 in 1886-87. Of these the exports to parts of India other than the Bombay Presidency were 1,186½ chests, or almost exactly the same as in the previous year, and the fluctuations in the various items call for no detailed notice. Particulars of the exports to this Presidency are given in the following table, which also shows actual imports into the Presidency. The difference between the two sets of figures is due to the arrival in 1887-88 of some of the late consignments of 1886-87, and the non-arrival before the close of 1887-88 of some of the late consignments of that year:—

Years.	CHESTS CLEARED AND DUTY LEVIED AT THE SCALES.			CHESTS ARRIVED AND DUTY REALIZED IN BOMBAY.				
	Number of Chests.		Amount of Duty levied.	Number of Chests.		Amount of Duty realized.	Amount of differential Duty realized.	Total amount of Duty realized.
	Duty paid.	Duty free.		Duty paid.	Duty free.			
			Rs.			Rs.	Rs.	Rs.
Annual average of three years ending 1885-86	40,746	87½	2,64,99,050	40,507	87½	2,63,10,867	59,010	2,63,69,877
In 1886-87	39,631	121½	2,57,75,625	39,454	121½	2,57,08,550	64,975	2,57,73,525
„ 1887-88	37,125	151	2,41,57,450	38,716½	151	2,51,31,300	52,421	2,51,83,721

2. Of the imports into the Bombay Presidency 675 chests were conveyed direct to their destinations for "home consumption" and 38,192½, of which 1,051 were afterwards sold for "home consumption" were taken to the Government Central Warehouse in Bombay, from which 36,472 were afterwards shipped to China and other places. The exports to China (36,353) show a marked decrease as compared with the previous year's figures (37,838) and a still more marked one as compared with the average (38,918½) for the three years ending with 1885-86. This is apparently to be attributed to increased consumption of local produce in that country.

3. The quantity of opium imported during the year and destined for home consumption in British Districts and Native States was, as indicated above, 675 + 1,051, or 1,726 chests, containing 2,34,576 lbs. In consequence, however, of the issues from Government depôts being larger by 7,535 lbs. than the consign-

ments to those depôts (358 chests containing 48,374 lbs.) the total amount supplied for retail sale was 2,42,111 lbs. Particulars are given in the following statement:—

	British Districts.		Native States.	
	Chests.	Lbs.	Chests.	Lbs.
Issued from Government Local Depôts	.....	33,681	.....	21,275
„ „ Main Depôt	.....	.....	.....	953
Imported direct from Málva ... ... 1. Free of duty ...	.....	.....	151	20,553
Imported direct from Málva ... ... 2. On payment ...	288	39,200	236	32,124
Purchased in Bombay Market	558	75,950	135	18,375
Total ...	846	148,831	522	93,280
Grand total—	Chests 1,368 in addition to issues from depôts. Lbs. 242,111			

4. In British districts the total quantity which actually passed into consumption, including 6,725 lbs. used for the preparation of chandúl and madat, was 1,42,527 lbs. The quantity consumed in Native States is not clearly shown and can be estimated approximately only from the amounts reported to have been issued to licensed retailers or used for private consumption of the Darbárs.

5. Of the British districts in which the license fee system is in force the consumption in all except Khándesh is unimportant, and it will be sufficient, in considering details of consumption in British districts, to examine the results shown in the statement in paragraph 39 of the Commissioner's report for the 16 districts in which the minimum guaranteed revenue system prevails.

The most noticeable point about this statement (in which by an evident clerical error rupees are entered instead of lbs.) is the evidence it affords of a tendency of the minimum guaranteed revenue to increase. An increase took place in all districts except Surat (in which the term of the triennial farm had not expired) Kolába, Ahmednagar, Poona and Násik, even though in the cases of Bombay, Panch Maháls, Broach, Thána, Karáchi and Hyderabad the sales of the previous year had been less than the amounts guaranteed. The Commissioner submits some pertinent remarks on this subject in paragraph 45 of his report explanatory of the circumstance that farmers are found willing to guarantee a larger vend than the actual sales would seem to warrant—a circumstance apparently due to the fact that they realise so large a profit on the opium they do sell as to enable them when competing for a farm to render themselves liable for payment of a materially larger sum on account of duty than they would have to pay as duty on the quantities actually sold. The profit on the opium sold more than covers the loss incurred for duty paid on opium not sold. The Commissioner should be informed that the policy of Government is to secure a maximum of taxation on the natural supply and should be asked to indicate the means which in his judgment can attain that object.

The decline in the sales in Ahmedabad and Kaira is not sufficiently accounted for, and the illicit consumption which no doubt prevails will need careful attention. Though the sales in Broach slightly increased as compared with those of 1886-87, they were considerably below those of 1885-86 and 1884-85. The decrease in Poona might have been expected. On the cases of Sholápur, Karáchi and Hyderabad special reports, for which the Commissioner has called, are evidently necessary, the decrease being very marked in the first two districts and the increase large in the last-named.

6. As regards Native States, in which, as above stated, estimates of sales can only be approximate, the continued decrease in Cutch supports the belief that smuggling into that State prevails extensively, and the Political Department should be asked to draw attention to the necessity of increased watchfulness. There was some improvement in the sales in Káthiáwár, due probably to the reorganization of the Northern Frontier Preventive Line. The Commissioner should report the result of his inquiries regarding the causes of the marked decrease in Pálanpur and the Máhi Kántha.

7. As regards Baroda opium it is observed that the amount manufactured was less than a third as much as in the previous year, and, apparently in consequence of this, export to Bombay *viâ* Ahmedabad was entirely stopped. The issues to licensed retailers, however, were only slightly less than in the previous year. There was a very marked decrease in sales in the Amreli Division, but the estimated consumption in this division is still so excessively high that there can be little doubt about the extensive prevalence of smuggling therefrom into the adjoining Native States of Káthiáwár. The Commissioner's special report about this matter will be awaited.

8. It is unnecessary for Government to refer to the details of the year's revenue given in the Commissioner's report, but it may be remarked that his division of revenue into Imperial and Provincial is misleading, because the items entered under the latter head form a portion of the "Excise" Revenue, only one-fourth of which is really credited to Provincial. However, adopting the Commissioner's classification it appears that the Imperial receipts were less by Rs. 5,62,646 than in 1886-87 while the steady increase, noticed in previous years, in "Provincial," continued. The revenue figures for the year under review and the previous year, and the annual average for the three years ending with 1885-86 are given below. The expenditure debited to "Opium" amounted to Rs. 24,701 or only Rs. 21 less than in the previous year; but a complete estimate of the cost of collecting this revenue would include an additional sum of about Rs. 30,000 on account of A'bkári Preventive establishments which are employed partly on preventive duties in connexion with the opium revenue:—

	Average of three years ending 1885-86.	1886-87.	1887-88.
	Rs.	Rs.	Rs.
Imperial Revenue—credited to "Opium".	2,54,03,498	2,46,69,659	2,41,07,013
Provincial Revenue (so called) credited to "Excise"	10,93,782	11,62,645	11,90,152

J. DE C. ATKINS,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and A'bkári,
The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Collector and Political Agent, Kaira,
The Collector and Political Agent, Thána,
} With copies of the report.

[*P. T. O.*

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The Collector and Political Agent, Kolába,
The Collector and Political Agent, Sholápur,
The Collector and Political Agent, Sátára,
The Collector and Political Agent, Dhárwár,
All other Collectors, including the Collectors and Deputy Commissioners in Sind,
The Accountant General,
The Collector of Customs, Karáchi, and Assistant Commissioner of Salt Revenue in Sind,
The Political Agent, Káthiáwár,
The Political Agent, Cutch,
The Political Agent, Rewa Kántha,
The Political Agent, Mahi Kántha,
The Political Agent, Kolhápur and Southern Marátha Country,
The Political Superintendent, Pálanpur,
The Political Superintendent, Sávantvádi,
The Agent to the Governor General, Baroda,
The Agent to His Excellency the Governor at Surat,
The Political Department of the Secretariat.

} With copies of the report.

The Government of India,
The Secretary of State for India.

} By letter.

No of 1889.

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